

05-44481-rdd Doc 3485-8 Filed 04/28/06 Entered 04/28/06 12:59:54 Exhibit E:
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Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
First Interim Application
(10/08/05 - 01/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
11/11/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Created engagement self evaluation document for Delphi midyear review.	1.8	280.00	504.00
11/11/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Transferred benefit liabilities leadsheet.	0.1	200.00	20.00
11/11/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed partner notes on Energy and Chassis workpapers.	0.7	440.00	308.00
11/11/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw Inventory management assessment.	3.0	480.00	1,440.00
11/11/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed interim schedule of schedules and provided additional requests for the Thermal and Interior division with E. Creech.	1.5	270.00	405.00
11/11/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior employee cost management assessment.	1.5	480.00	720.00
11/11/05	BRENNAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed additional explanations received from A. Rutat, Packard Europe for balance sheet fluctuations.	0.4	240.00	96.00
11/11/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Laredo Inventory Workpapers.	0.5	240.00	120.00
11/11/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed variances booked to inventory for under/over absorption and budget to actual variances with H. Krupitzer, Deloitte Manager.	0.9	240.00	216.00
11/11/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Researched and reviewed new guidance re: pension and other post employment benefits to determine if there is impact on Delphi.	0.2	270.00	54.00
11/11/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Worked on accounts receivable sub-ledger Reconciliation for Energy & Chassis.	1.8	200.00	360.00
11/11/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated work paper references and tickmarks for 9/30/05 confirmations reconciliation.	0.5	240.00	115.20
11/11/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on Uncosted Parts Analysis.	1.2	240.00	288.00
11/11/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed planning documentation to submit for partner review.	3.2	390.00	1,248.00
11/11/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed with R. Morgan and C. Foster 2005 audit procedures.	0.6	440.00	264.00
11/11/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed audit area strategy for the Thermal and Interior division with E. Schrot.	1.5	270.00	405.00
11/11/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed legal reserve as part of interim testing with N. Hotchkins and L. Jones.	0.4	440.00	176.00
11/11/05	WICHARD, JOHN E JR	SENIOR MANAGER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed research on tooling costs for Delphi audit.	3.0	525.00	1,575.00
11/11/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and carried forward interim accounts receivable work papers.	1.3	240.00	314.40
11/11/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed interim procedures with K. Urek.	1.5	200.00	300.00
11/11/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed the derivative leadsheet and compared the reconciliation of the Societe General confirmation.	1.4	240.00	340.80
11/11/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed prior year inventory workpapers in preparation for discussion with J. Yuhasz.	0.7	440.00	308.00
11/11/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested Special tools.	3.6	250.00	900.00

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11/11/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on testing of Accrued Plant Closing Liability.	1.5	240.00	360.00
11/11/05	GRAHAM, SCOTT R	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed publicly available information and audit documentation to identify and document fraud risks.	3.0	500.00	1,500.00
11/11/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared property workpapers for Steering division.	1.7	240.00	408.00
11/11/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed energy and chassis interim schedule of requests.	1.0	440.00	440.00
11/11/05	BROWN, STEPHEN SOMMERS	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed sales and cost of sales sample population design with K. Urek and S. Jian.	0.4	290.00	116.00
11/11/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Management assessment documentation for Steering, business cycle re: Fixed Assets.	1.8	525.00	945.00
11/11/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior Inventory management assessment.	2.0	480.00	960.00
11/11/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Researched activity within Delphi Product and Service Solutions division for reconciling items.	1.2	200.00	240.00
11/11/05	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed stratifications with S. Brown and K. Urek and stratified the absolute values into five buckets for sales and cost of sales accounts.	1.6	280.00	448.00
11/11/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for conference call with Tulsa team re: 2005 audit procedures.	0.5	440.00	220.00
11/11/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed general computer and security control roll-forward testing memo and global communication plan.	1.0	650.00	650.00
11/11/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed documentation pertaining to the audit of controls for thermal and interior inventory process and assessed whether test was appropriate.	0.9	280.00	252.00
11/11/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on testing of Accrued accts 5489, 5905.	1.7	240.00	408.00
11/11/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Documented legal reserve discussion.	0.4	440.00	176.00
11/11/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Researched the statement of position re: bankruptcy filing the impact of Delphi and our procedures.	1.2	270.00	324.00
11/11/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with K. Kuntz re: inventory discrepancies.	0.4	340.00	136.00
11/11/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Duraswitch analysis workpaper and analyzed differences in account balance from prior year.	1.0	200.00	200.00
11/11/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated accounts receivable selection documentation to include detail on invoice reissuance due to pricing and quantity discrepancies.	1.5	200.00	300.00
11/11/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed inventory testing with M. Blank, Senior Staff.	0.3	240.00	72.00
11/11/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated account receivable reconciliation support received and documented additional requests to be obtained.	1.8	200.00	360.00
11/11/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated testing results for inventory business cycle testing.	1.1	280.00	308.00
11/11/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Met with the client to review the test data provided for the Sarbanes-Oxley controls testing.	1.2	280.00	336.00
11/11/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Delphi bankruptcy documentation for audit coordination.	2.6	490.00	1,274.00

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11/11/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Ran sap reports to pull samples for security administration testing.	1.8	275.00	495.00
11/11/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed Automotive Holdings Group interim schedule of requests.	1.0	440.00	440.00
11/11/05	CHEADLE, CARRIE M	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Discussed Data Quality Integrity transition plan for SAS 99 with L. Dehart.	0.3	475.00	142.50
11/11/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented results of activities and interviews performed during fixed asset walkthrough.	0.7	200.00	140.00
11/11/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated work paper references and tickmarks for outstanding trade detail for foreign exchange and commodities.	0.6	240.00	148.80
11/11/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on inventory variance explanation.	1.5	240.00	360.00
11/11/05	BRENNAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for the discussion of income statement and balance sheet follow up questions with A. Rutat, Packard Germany.	0.9	240.00	216.00
11/11/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and carried forward of intangibles work papers for interim testing.	0.4	240.00	100.80
11/11/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Tested inventory cutoff at Energy and Chassis division.	2.9	240.00	696.00
11/11/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted J. Hudson re: letters of credit.	0.1	200.00	20.00
11/11/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reconciled Societe Generale commodity confirmation and documented results.	1.3	240.00	309.60
11/11/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested obligations undercapitalized lease accrual.	3.9	250.00	975.00
11/11/05	PANG, RITA Y	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Assisted J. Flynn's audit support team with reviewing bond portfolio analysis used for financial statement disclosures of Delphi's pension and retiree medical plans.	1.5	490.00	735.00
11/11/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented yesterday meeting's minutes and objectives.	2.5	275.00	687.50
11/11/05	CHEADLE, CARRIE M	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed Data Quality Integrity transition plan for dacor and fixed assets with L. Dehart.	0.3	475.00	142.50
11/11/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed inventory testing with M. Brennan, Senior.	0.3	240.00	72.00
11/11/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed manager review notes on overall gain and loss summary on battery sale and completed documentation of test procedures.	2.3	270.00	621.00
11/11/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with Delphi staff to discuss prepaid assets balances.	0.6	240.00	144.00
11/11/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed prepaids and other assets testing with M. Brennan.	0.7	200.00	140.00
11/11/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Closed remaining open review noted for Energy and Chassis related to the battery sale.	1.7	270.00	459.00
11/11/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Initiated requests to client regarding interim testing of accounts receivable.	0.4	270.00	108.00
11/11/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared inventory selections for Steering division.	1.2	240.00	288.00
11/11/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed documentation pertaining to the audit of controls for thermal and interior treasury process and assessed whether test was appropriate.	0.9	280.00	252.00
11/11/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with S. Kihn (Delphi) and J. Aughton re: bankruptcy process and hedge accounting.	0.7	490.00	343.00
11/11/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Downloaded new documentation provided by corporate audit services from sharepoint.	0.7	280.00	196.00

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11/11/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed data analysis of sales and cost of goods sold.	0.7	270.00	189.00
11/11/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed client's documentation received on the emergency restoration process.	1.5	275.00	412.50
11/11/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed status of Annual Physical Inventory with J. Yuhasz.	0.5	440.00	220.00
11/11/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior Expenditure management assessment.	0.5	480.00	240.00
11/11/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Researched and reviewed cash flow statement new release guidance to determine impact on Delphi corporation.	0.6	270.00	162.00
11/11/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with S. Mzuda Saginaw to discuss interim update meeting and interim procedures to be performed.	1.1	270.00	297.00
11/11/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed FACTIVA emails re: Delphi and General Motors.	2.3	100.00	230.00
11/11/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented interim audit procedures re: other assets.	2.1	270.00	567.00
11/11/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Corrected BNP Paribas derivative confirmation to outstanding trade detail.	1.3	240.00	319.20
11/11/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with B. Catron re: inventory price testing selections.	0.1	340.00	34.00
11/11/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the sensitive access test validations with L. Tropea.	0.3	275.00	82.50
11/11/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated the special tools rollforward from client prepared schedule obtained from J. Lowry.	2.8	200.00	560.00
11/11/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with B. Krausneck to discuss status of internal control testing performed by management.	0.4	270.00	108.00
11/13/05	VAN ARSDELL, STEPHEN C	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed minutes of November 7 meeting of Audit Committee.	0.3	620.00	186.00
11/13/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed planning Model Audit Programs and wrote comments.	2.4	650.00	1,560.00
11/14/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed Non-Productive Inventory Estimation Sampling Analysis and updated the narrative.	1.8	240.00	432.00
11/14/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Provided time reporting	0.4	480.00	192.00
11/14/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed 2005 Interim Headquarters leadsheets for client inquiries.	3.9	270.00	1,053.00
11/14/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Closed manager and partner review notes for the third quarter financial statements.	1.2	270.00	324.00
11/14/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented procedures performed for other asset section of Saginaw trial balance.	1.9	270.00	513.00
11/14/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Referenced general ledger for derivatives to Hyperion.	0.3	240.00	76.80
11/14/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Rolled forward derivative foreign exchange testing work paper.	1.3	240.00	309.60
11/14/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Rolled forward derivative commodity testing work paper for interim testing.	1.3	240.00	321.60
11/14/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Management assessment documentation for Steering, business cycle re: Revenue.	1.0	525.00	525.00
11/14/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out derivative data from Hyperion to the General ledger.	0.3	240.00	64.80

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11/14/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared files for audit of Dayton receivables center.	1.7	240.00	408.00
11/14/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed project financials and receivables report and provided to B. Plumb.	0.8	100.00	80.00
11/14/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed-up network.	0.6	100.00	60.00
11/14/05	BROWN, STEPHEN SOMMERS	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Assisted S. Jian in sample selections for first quarter Delphi General Ledger and SAP SAS 99.	1.3	290.00	377.00
11/14/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared manual inventory workpapers.	1.8	240.00	432.00
11/14/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the open items list to test security administration process.	0.9	275.00	247.50
11/14/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Revised Sarbanes-Oxley update presentation for the business process audit.	0.6	525.00	315.00
11/14/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed reserve analysis workpaper summary tab and analyzed detailed hard copy for current year amounts.	1.6	200.00	320.00
11/14/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Searched for security and exchange commission comments re: pension plans to determine how they relate to Delphi.	1.5	270.00	405.00
11/14/05	RHOADES, DAISHA KRISTI	ASSOCIATE	REVIEW PROCEDURES FOR FIRST QUARTER	Updated first quarter Deloitte Open Item list with open and closed review note status.	0.2	280.00	56.00
11/14/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed lead sheets for Saginaw interim procedures.	0.7	270.00	189.00
11/14/05	RHOADES, DAISHA KRISTI	ASSOCIATE	REVIEW PROCEDURES FOR SECOND QUARTER	Updated second quarter Deloitte Open Item list with open and closed review note status.	0.2	280.00	56.00
11/14/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated general computer control status by reviewing the EDS data center work papers in Control Audit Tool.	2.7	480.00	1,296.00
11/14/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated general computer control status by reviewing Delphi application work papers in Control Audit Tool.	2.9	480.00	1,392.00
11/14/05	PANG, RITA Y	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Assisted J. Flynn's audit support team with reviewing bond portfolio analysis used for financial statement disclosures of Delphi's pension and retiree medical plans.	0.5	490.00	245.00
11/14/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created summary of significant transactions selected for testing of the battery sale and referenced to accounting memo.	3.1	270.00	837.00
11/14/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to emails received for the Delphi Sarbanes-Oxley procedures.	0.4	525.00	210.00
11/14/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with D. Odueso re: Sarbanes-Oxley status at Delphi Product and Service Solutions.	0.4	270.00	108.00
11/14/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied Royal Bank of Scotland confirmation to the Delphi outstanding trade detail.	1.2	240.00	290.40
11/14/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated Sarbanes-Oxley defiance document for Saginaw Division.	2.5	280.00	700.00
11/14/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed intangibles and other asset testing performed by staff.	1.5	240.00	360.00
11/14/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented additional changes to Delphi Product and Service Solutions inventory.	2.6	200.00	520.00
11/14/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Sarbanes-Oxley business process roll forward planning.	3.9	525.00	2,047.50

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
11/14/05	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Discussed first quarter selections with S. Brown and downloaded third quarter data.	2.5	280.00	700.00
11/14/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control activity tool status tracker.	1.6	290.00	464.00
11/14/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended weekly manager and partner prioritization meeting with J. Aughton, M. Crowley, D. Moyer and S. Szalony.	1.0	440.00	440.00
11/14/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with D. Moyer regarding audit approach to assigned headquarter interim testing areas.	2.1	270.00	567.00
11/14/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Planned for international partner and manager update calls.	1.1	650.00	715.00
11/14/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with M. Harris re: Steering rollforward testing results.	0.2	290.00	58.00
11/14/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Provided review of Laredo inventory workpapers.	2.3	240.00	552.00
11/14/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed review of Delphi Product and Service Solutions Financial Reporting management assessment.	1.9	390.00	741.00
11/14/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Verified check and wire detail for open items within account receivable selections.	2.3	200.00	460.00
11/14/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed interim procedures with C. Alsager.	0.3	440.00	132.00
11/14/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Requested support for areas relating to headquarters audit.	0.9	240.00	216.00
11/14/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Rereferenced the 10Q md&a.	2.8	200.00	560.00
11/14/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in weekly manager and partner meeting with S. Szalony, M. Crowley, J. Aughton re: Delphi prioritization meeting.	1.0	490.00	490.00
11/14/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and delivered detailed instructions for audit procedures to be performed at Dayton Receivables Center.	0.5	270.00	135.00
11/14/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared test plans for Dayton revenue process cycle audit.	1.4	280.00	392.00
11/14/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed Energy and Chassis interim accounts receivable leadsheet.	3.1	200.00	620.00
11/14/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with S. Szalony re: interim test procedures for Energy & Chassis and Automotive Holdings Group.	0.5	270.00	135.00
11/14/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the new security administration process documentation provided for European systems by Delphi.	2.2	275.00	605.00
11/14/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed accounts receivable reconciliation hard copy for testing procedures in the current year.	0.5	200.00	100.00
11/14/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Sarbanes-Oxley with C. Snyder.	0.4	280.00	112.00
11/14/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed plan for income statement testing.	1.1	490.00	539.00
11/14/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed time and expense report summaries.	1.2	650.00	780.00
11/14/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared schedule showing variances between invoice and purchase order pricing.	0.4	240.00	96.00
11/14/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated partner and manager international distribution list and sent email to distribution re: Delphi Regional Partner Calls.	1.6	100.00	160.00
11/14/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared Delphi Product and Service Solutions review notes.	1.0	280.00	280.00

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11/14/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed intangibles and other asset testing with K. Tanno, Staff.	0.8	240.00	192.00
11/14/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and transferred inventory files into electronic workpapers.	2.9	240.00	696.00
11/14/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed the benefit liability lead sheet to determine interim procedures and request to be performed.	0.4	270.00	108.00
11/14/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Determined adequacy of staffing for final testing and Sarbanes work.	1.5	240.00	360.00
11/14/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Identified non-documented controls to cover design deficiencies at Automotive Holdings Group.	1.1	280.00	308.00
11/14/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Attended internal Deloitte call to understand the risks presented by potential fraud situations common in the manufacturing environment (anti-Fraud) for Delphi.	0.9	525.00	472.50
11/14/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed and documented investment rollforward from last year to September of current year.	1.5	240.00	360.00
11/14/05	UREK, KYLE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Sarbanes-Oxley control objective benchmark for Dayton Receivables Center.	1.5	270.00	405.00
11/14/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Removed items not included in derivative analysis that skewed the reconciliation.	1.5	240.00	348.00
11/14/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed supporting documentation for accounts receivable selections.	1.4	240.00	336.00
11/14/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed third quarter file for open items.	3.3	240.00	792.00
11/14/05	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in Delphi Segregation of Duties Executive Presentation Preparation.	1.2	525.00	630.00
11/14/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Contacted Technical Accounting Manager re: Fitzgerald impairment assumptions used.	0.1	270.00	27.00
11/14/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Met with K. Ureck and J. Green re: Dayton testing.	0.8	480.00	384.00
11/14/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails re: project management.	0.2	650.00	130.00
11/14/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed intangibles and other asset testing with M. Brenman.	0.8	200.00	160.00
11/14/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared Delphi Product and Service Solutions interim inquiries of client.	1.7	270.00	459.00
11/14/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed status for accrued expense testing with M. Blank.	0.8	240.00	192.00
11/14/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared interim audit request list for headquarters relating to intangibles and prepaid assets.	2.4	270.00	648.00
11/14/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated inventory control testing procedures.	1.2	280.00	336.00
11/14/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Helped design the process to be utilized to perform Sarbanes-Oxley roll forward testing.	1.5	525.00	787.50
11/14/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed the employee cost cycle re: Management Assessment.	3.3	280.00	924.00
11/14/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Communicated status update to management regarding open general computer control areas	0.4	290.00	116.00
11/14/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with Manager of Ventures Accounting re: additional selections to test and Fitzgerald plant budgeted revenue for 2007.	2.7	270.00	729.00

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11/14/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared selections for Saginaw Inventory testing.	0.9	240.00	216.00
11/14/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Revised rollforward procedures.	0.7	480.00	336.00
11/14/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the client's segregation of duties documentation received to date to validate the sensitive access exceptions.	1.6	275.00	440.00
11/14/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated the what if tool walkthrough timings with D. Huffman and H. Mundhra.	0.8	275.00	220.00
11/14/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes pertaining to corporate tax and Delphi general ledger with J. Pulis.	0.1	280.00	28.00
11/14/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed audit procedures on the advances for suppliers account.	3.7	250.00	925.00
11/14/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed Delphi planning workpapers re: income taxes.	1.0	490.00	490.00
11/14/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated potential control deficiency document.	2.0	280.00	560.00
11/14/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Identified non-documented controls to cover design deficiencies at Energy and Chassis.	2.8	280.00	784.00
11/14/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed revised Ernst & Young approach.	1.9	390.00	741.00
11/14/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed allowance for doubtful accounts trial balance.	0.5	200.00	100.00
11/14/05	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Supervised staff re: questions related to business process testing.	1.4	480.00	672.00
11/14/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior Revenue Cycle.	4.0	480.00	1,920.00
11/14/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed Inventory Variance Analysis and updated the narrative for it.	1.1	240.00	264.00
11/14/05	UREK, KYLE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and attended meeting with V. Ziemke and J. Green regarding control testing procedures at Dayton Receivables Center.	0.5	270.00	135.00
11/14/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated accounts receivable selection detail with results from meeting with G. Pham and K. Price, Delphi.	1.1	200.00	220.00
11/14/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed third quarter 2005 Headquarters review notes.	2.4	270.00	648.00
11/14/05	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed plan for SAS 99 journal entry testing.	1.3	490.00	637.00
11/14/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with D. Ralbusky regarding Sarbanes-Oxley status at Saginaw Division.	0.3	280.00	84.00
11/14/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Rereferenced the 10Q notes.	3.8	200.00	760.00
11/14/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Referenced property lead and calculated amortization and fixed asset totals at interim.	1.8	200.00	360.00
11/14/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared selections for Saginaw property testing.	0.8	240.00	192.00
11/14/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Installed SAP on several computers for use in auditing vega and Dayton.	0.7	280.00	196.00
11/14/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in general computer control planning and scheduling of staff.	0.7	480.00	336.00
11/14/05	UREK, KYLE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Sarbanes-Oxley control templates provided by Dayton Receivables Center.	1.3	270.00	351.00
11/14/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed special tooling amortization with K. Tanno.	0.5	240.00	120.00

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11/14/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared project management list for managers for week of November 14th.	0.8	650.00	520.00
11/14/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Worked on Energy and Chassis interim cash leadsheet.	1.5	200.00	300.00
11/14/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed General Motors systems documentation.	0.3	290.00	87.00
11/14/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tied out restatement entries to the property rollforward.	2.3	250.00	575.00
11/14/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails re: project management.	0.1	650.00	65.00
11/14/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Factiva emails re: Delphi and General Motors.	0.5	100.00	50.00
11/14/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Performed general computer control planning.	1.1	480.00	528.00
11/14/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with E. Strempek re: status of Saginaw staff procedures.	0.3	270.00	81.00
11/14/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Met with J. Badie and provided the status of the Delphi Product and Service Solutions Sarbanes-Oxley initiatives.	0.2	280.00	56.00
11/14/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed special tooling amortization with M. Brenman.	0.5	200.00	100.00
11/14/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided update to Delphi Corporate Audit Services for management journal entry testing program.	2.7	270.00	729.00
11/14/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created workplans and selections for Dayton shared service revenue process testing.	2.3	280.00	644.00
11/14/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed revenue cycle in preparation for Dayton Control testing.	0.7	280.00	196.00
11/14/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed Delphi Product and Service Solutions inventory shipments and receipts.	1.3	200.00	260.00
11/14/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Worked on Automotive Holdings Group interim cash leadsheet.	0.7	200.00	140.00
11/14/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Worked on Accounts Receivable.	2.0	250.00	500.00
11/14/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed manual work paper preparation for interim testing at Delphi Product and Service Solutions.	0.4	270.00	108.00
11/14/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in weekly prioritization meeting with J. Aughton, D. Moyer, S. Szalony and K. Fleming.	1.0	650.00	650.00
11/14/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented support received for accounts receivable selections.	1.7	240.00	408.00
11/14/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed the interim management assessment of the Treasury cycle.	3.7	280.00	1,036.00
11/14/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested and discussed additional support for investment testing from G. May, Joint Venture Monitoring.	0.6	240.00	144.00
11/14/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared HP Toronto review notes.	0.1	290.00	29.00
11/14/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated Delphi engagement metrics.	1.6	490.00	784.00
11/14/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed review of Delphi Product and Service Solutions Revenue management assessment.	3.6	390.00	1,404.00
11/14/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in weekly prioritization meeting with M. Crowley, D. Moyer, S. Szalony, and K. Fleming.	0.9	650.00	585.00

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11/14/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the necessary changes to the sensitive access testing results.	1.5	275.00	412.50
11/14/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Set up cutoff workpapers and additional selections.	2.8	240.00	672.00
11/14/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Worked on Automotive Holdings Group interim accounts receivable leadsheet.	1.6	200.00	320.00
11/14/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed cash documents.	0.8	200.00	160.00
11/14/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared outstanding review notes for network based information received from B. Bacigal.	1.1	280.00	308.00
11/14/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for open general computer control reviews.	2.5	390.00	975.00
11/14/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the follow up responses received on the sensitive access testing.	1.0	275.00	275.00
11/14/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated current year amortization in special tools testing workpaper.	3.3	200.00	660.00
11/14/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Met with C. Alsager re: Automotive Holding Group and Energy and Chassis Division.	0.1	480.00	48.00
11/14/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reconciled outstanding trade detail to the general ledger for Delphi Automotive Systems Corporation items.	1.4	240.00	340.80
11/15/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Made changes to the tier 2 system audit procedures to test the access listing.	1.5	275.00	412.50
11/15/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed location and agenda of business process status meeting with J. Volek.	0.1	480.00	48.00
11/15/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed year-end income tax audit procedures with D. Moyer, R. Favor, J. Urbaniak, and D. Maher.	1.9	390.00	741.00
11/15/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Tested control objective making sure credit notes and adjustments to accounts receivable are accurately recorded and properly approved, with J. Fortuno.	1.2	280.00	336.00
11/15/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated rollofford testing for Packard with T. Weston.	0.4	390.00	156.00
11/15/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed status of property rollofford request with P. O'Bee.	0.4	270.00	108.00
11/15/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented updates to fixed asset reperformance.	0.8	200.00	160.00
11/15/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed presentation of discrete and non-discrete items to be included in tax reporting package with S. Kihn, J. Erickson, J. Urbaniak and D. Maher.	0.7	390.00	273.00
11/15/05	UREK, KYLE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Delphi's management assessment of control testing at the Dayton Receivables Center with Ernst and Young.	2.3	270.00	621.00
11/15/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Duraswitch analysis review notes and worked on clearing them.	1.0	200.00	200.00
11/15/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the tier 2 test procedures with C. Snyder.	0.2	275.00	55.00
11/15/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed documentation received for Thermal division accounts receivable balances.	1.2	240.00	288.00
11/15/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and re-mapped consolidated Headquarters trial balance.	0.8	270.00	216.00
11/15/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with L. Ackett re: reports from the fixed asset sub ledger for rollofford procedures.	0.4	270.00	108.00
11/15/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed account reconciliations with Delphi staff.	0.8	240.00	192.00
11/15/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Rolled forward operating expense work paper for interim testing at Thermal & Interior.	1.2	240.00	295.20
11/15/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed third quarter income tax work papers in preparation for year-end planning meeting.	1.9	390.00	741.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
11/15/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared Energy and Chassis manual inventory workpapers.	1.7	240.00	408.00
11/15/05	SZALONY, SCOTT P	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended Sarbanes-Oxley update meeting.	1.0	440.00	440.00
11/15/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Tested control objective making sure all cash receipts are recorded in the period they are received, with J. Fortuno.	1.4	280.00	392.00
11/15/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in meeting with L. Tropea, V. Ziemke, and C. Snyder regarding business process and general computer control testing procedures and sample sizes.	1.0	650.00	650.00
11/15/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and participated in tax planning meeting with B. Plumb, D. Maher, J. Urbaniak, R. Favor and A. Miller.	1.9	490.00	931.00
11/15/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Researched FAS 115 statement in association with other assets testing.	1.0	240.00	240.00
11/15/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed remaining explanations needed for the third quarter review with F. Nance, Director of Internal Audit.	0.6	240.00	144.00
11/15/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Finalized SAP Basis work plans.	2.3	390.00	897.00
11/15/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated and formatted responses to Delphi management and Ernst & Young.	1.0	480.00	480.00
11/15/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in segregation of duties status update with D. Tauro.	0.2	480.00	96.00
11/15/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Met with K. Urek re: Thermal and Interior interim.	1.5	200.00	300.00
11/15/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed Thermal and Interior account balances.	2.1	200.00	420.00
11/15/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with R. Hale and S. Potter re: SAP testing.	0.2	290.00	58.00
11/15/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in internal control testing summary meeting with enterprise risk management team.	0.9	525.00	472.50
11/15/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Re-mapped all Headquarters trial balances.	3.8	270.00	1,026.00
11/15/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed and re-mapped headquarter interim leadsheets with A. Bacarella.	1.1	270.00	297.00
11/15/05	MOYER, DENNY L	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared and participated in Sarbanes-Oxley update meeting with S. Szalony, K. Fleming, L. Tropea and V. Ziemkie.	1.1	490.00	539.00
11/15/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed workpaper structure used within the CAT documentation tool.	1.0	650.00	650.00
11/15/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared for and reviewed various Delphi Product and Service Solutions interim audit questions.	1.0	490.00	490.00
11/15/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received related to Packard division.	1.6	240.00	384.00
11/15/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the segregation of duties test for tier 2 systems with J. Pulis and S. Porter.	0.2	275.00	55.00
11/15/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Determined additional detail needed regarding September reconciling items.	2.4	200.00	480.00
11/15/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed accounts receivable open invoice selections provided to client.	2.9	270.00	783.00
11/15/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Obtained manual workpapers for review.	0.1	280.00	28.00
11/15/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Auburn Hills workpapers.	0.7	480.00	336.00
11/15/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with F. Nance, Director of Internal Audit to discuss inventory testing in association with Sarbanes-Oxley.	1.3	240.00	312.00

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11/15/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed procedures to be performed as part of year-end audit with respect to transfer pricing and APB 23 assumptions with B. Sparks, A. Miller and D. Maher.	0.7	525.00	367.50
11/15/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Packard and EDS Northeast Ohio workpapers.	1.0	480.00	480.00
11/15/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in Dayton status update with J. Green.	0.4	480.00	192.00
11/15/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in meeting with J. Schmidt Delphi accounting re: Delphi derivatives.	0.4	240.00	100.80
11/15/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated performance selections based on management review of previous selections at Automotive Holdings Group.	0.5	280.00	140.00
11/15/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated time reporting documentation.	1.0	650.00	650.00
11/15/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received related to Thermal division.	1.1	240.00	264.00
11/15/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Hewlett Packard Toronto work papers.	0.6	480.00	288.00
11/15/05	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in Delphi Segregation of Duties Internal Team Status Update.	2.4	525.00	1,260.00
11/15/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Held discussion with client regarding the Thermal and Interior Sarbanes-Oxley Financial Reporting controls.	1.1	280.00	308.00
11/15/05	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Supervised staff re: questions related to business process testing.	1.3	480.00	624.00
11/15/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Provided instructions for interim audit procedures at Thermal and Interior division to E. Schrot.	1.5	270.00	405.00
11/15/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated bi-weekly status presentation.	0.4	480.00	192.00
11/15/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed accounts receivable documentation with Delphi staff.	0.6	240.00	144.00
11/15/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented today's internal call minutes and to do's.	2.1	275.00	577.50
11/15/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed inventory fluctuations with J. Yuhasz, Cost Specialist.	0.4	240.00	96.00
11/15/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed derivative cancelled contract listing provided by client.	0.6	270.00	162.00
11/15/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Investigated and prepared work papers for fixed assets at Delphi Product and Service Solutions.	2.3	270.00	621.00
11/15/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed accruals testing workpaper performed by staff.	1.1	240.00	264.00
11/15/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended general computer controls audit status call for Delphi.	0.8	525.00	420.00
11/15/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed interim audit procedures on the tooling and property balances.	0.5	270.00	135.00
11/15/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Verified Harrison Thermal receivables sample selection to actual receivable detail provided by client.	1.4	200.00	280.00
11/15/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested the special tooling database data including rebills.	3.3	250.00	825.00
11/15/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on updating Duraswitch analysis workpaper with information obtained from M. Stevenson, Delphi.	0.4	200.00	80.00
11/15/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Participated in discussion re: operations testing with D. Moyer.	0.4	270.00	108.00
11/15/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched firm guidance re: sampling techniques for Delphi testing.	1.0	240.00	247.20
11/15/05	ZIEMKE, VALERIE LEA	MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Supervised staff re: questions related to business process testing.	0.6	480.00	288.00

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11/15/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Determined interim procedures for inventory at headquarters.	0.4	270.00	108.00
11/15/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Review segregation of duties presentation for meeting with T. Bomberski.	0.9	525.00	472.50
11/15/05	PULIS, JASON ALEXANDER	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Delphi Steering remediation testing.	0.5	290.00	145.00
11/15/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in IT Sarbanes-Oxley status update with M. Harris, T. Bomberski, B. Garvey.	0.8	480.00	384.00
11/15/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and attended meeting with D. Moyer and Deloitte tax team to plan tailored procedures.	3.2	650.00	2,080.00
11/15/05	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Modified the SAS programs for the journal entry selections for first quarter.	4.0	280.00	1,120.00
11/15/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested the labor and overhead component of inventory.	2.6	250.00	650.00
11/15/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed accounts payable trade account balance with N. Leach.	2.9	200.00	580.00
11/15/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Researched accounts in SAP for Thermal and Interior.	2.3	200.00	460.00
11/15/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed documentation received for Packard division accounts receivable balances.	1.5	240.00	360.00
11/15/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed, analyzed and documented responses received from the other fluctuation column associated with third quarter review.	1.4	240.00	336.00
11/15/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the status update document for the client executive meeting.	0.8	275.00	220.00
11/15/05	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed SAS 99 Delphi general ledger profiling.	1.4	490.00	686.00
11/15/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Electronic Trial Balance Reporting workpapers.	0.6	480.00	288.00
11/15/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed year-end income tax audit procedures with A. Miller, D. Moyer, R. Favor, B. Plumb and D. Maher.	1.9	525.00	997.50
11/15/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed accounts payable variances with N. Leach of Delphi.	0.9	200.00	180.00
11/15/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed general computer control narratives.	2.0	650.00	1,300.00
11/15/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with C. Snyder and J. Pulis re: roll forward testing.	0.2	390.00	78.00
11/15/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed Automotive Holdings Group interim schedule of requests with General Accounting Manager.	0.9	270.00	243.00
11/15/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attend segregation of duties meeting with T. Bomberski to build summary for monthly update meeting with Delphi senior management.	1.2	525.00	630.00
11/15/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with J. Green re: HP Toronto.	0.1	290.00	29.00
11/15/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed initial review of 2004 workpapers.	0.3	280.00	84.00
11/15/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared the interim inventory analysis for interim audit at Delphi Product and Service Solutions.	2.3	270.00	621.00
11/15/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed documentation received for Interior division accounts receivable balances.	1.4	240.00	336.00
11/15/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared review notes on the prepaid leadsheet on 11/15.	1.4	200.00	280.00

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11/15/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed control objective making sure revenue is recognized in accordance with GAAP, with J. Fortuno and R. Kapp.	1.4	280.00	392.00
11/15/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with D. Ralbusky re: Headquarters trial balances.	1.1	270.00	297.00
11/15/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed planning approach related to year-end income tax audit procedures with R. Favor.	1.8	525.00	945.00
11/15/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of accrued capital lease obligations.	2.1	240.00	504.00
11/15/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed FDC application workpapers.	0.4	480.00	192.00
11/15/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed testing of long term debt performed by staff.	0.2	240.00	48.00
11/15/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in meeting with L. Tropea, V. Ziemke and J. Aughton to discuss the Business Process Control testing approach and finalize procedures.	1.0	650.00	650.00
11/15/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with L. Ackett and J. Towne re: property and tooling request for the Saginaw division.	0.5	270.00	135.00
11/15/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed evidence for control objectives provided by J. Fortuno and R. Kapp.	1.1	280.00	308.00
11/15/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed Hyperion pull by sub-account of additional trial balances for foreign exchange derivatives.	0.3	240.00	74.40
11/15/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with K. Breece, Delphi, to discuss reconciling items.	1.1	200.00	220.00
11/15/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Continued identifying non-documented controls to cover design deficiencies at Automotive Holdings Group.	0.6	280.00	168.00
11/15/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with A. Hacker re: EDS Mid Michigan Solution Center rolforward testing.	0.4	290.00	116.00
11/15/05	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Ran the selection programs and generated the selections for first quarter.	3.0	280.00	840.00
11/15/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and attended Deloitte Sarbanes-Oxley call.	2.4	390.00	936.00
11/15/05	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Met with B. Plumb, R. Favor, D. Moyer, J. Urbaniak and A. Miller re: 2005 year end audit of income taxes planning.	1.9	750.00	1,425.00
11/15/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended and debriefed with Deloitte ERS management team.	1.7	480.00	816.00
11/15/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed Sundry receivables account detail.	0.8	270.00	216.00
11/15/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Read and drafted message to China team re: 2005 engagement risks.	1.4	440.00	616.00
11/15/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Picked controls to be tested for Sarbanes-Oxley procedures at Dayton Receivables Center.	1.1	270.00	297.00
11/15/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Delphi related e-mails for the Auburn Hills data center audit.	0.1	290.00	29.00
11/15/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed workpapers for Delphi Product Service Solutions management assessment for the expenditure cycle.	2.0	525.00	1,050.00
11/15/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed and prepared support letters for United Kingdom statutory reports with N. Mitchell.	2.7	650.00	1,755.00
11/15/05	CROWLEY, MARK J	PARTNER	INTERNAL CONTROL TESTING	Reviewed plans for interim audit and internal controls testing.	2.8	650.00	1,820.00
11/15/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed review of Delphi Product and Service Solutions Financial Reporting management assessment.	1.5	390.00	585.00
11/15/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with C. Goushaw re: Auburn Hills rolforward testing.	0.2	290.00	58.00

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11/15/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Performed audit support documentation for third quarter.	0.4	280.00	112.00
11/15/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared Automotive Holdings Group manual inventory workpapers.	2.4	240.00	576.00
11/15/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed treasury management application workpapers.	0.3	480.00	144.00
11/15/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Investigated and started preparation of the excess and obsolete inventory reserve for the Delphi Product and Service Solutions interim audit.	3.2	270.00	864.00
11/15/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client to discuss Energy and Chassis sample selections.	0.4	200.00	80.00
11/15/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Traced Automotive Holding Group Kettering and New Brunswick plant annual physical inventory selections into compilation reports.	3.3	240.00	792.00
11/15/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with Delphi Product and Service Solutions accounting manager re: interim kickoff and requests.	1.1	270.00	297.00
11/15/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with A. Hacker and J. Pulis re: roll forward testing.	0.4	390.00	156.00
11/15/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Coordinated meeting with L. Wilson for B. Plumb re: Delphi fees.	0.7	100.00	70.00
11/15/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended status meeting with financial audit management.	1.4	480.00	672.00
11/15/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Made sample selections of foreign exchange and commodity derivatives.	2.1	240.00	494.40
11/15/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Steering's responses to control deficiencies.	0.3	480.00	144.00
11/15/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Began draft of XM confirmation.	1.7	270.00	459.00
11/15/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Selected reconciling items from accounts receivable reconciliations for testing.	1.7	270.00	459.00
11/15/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for meeting with A. Hacker re: EDS Mid Michigan Solution Center rollforward testing.	0.3	290.00	87.00
11/15/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with D. Tauro and J. Pulis re: Segregation of Duties testing.	0.2	390.00	78.00
11/15/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed General Motors systems documentation provided by J. Pascua.	3.3	390.00	1,287.00
11/15/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Received clarification and guidance on control selections for Dayton Receivables Center from Delphi engagement management.	0.5	270.00	135.00
11/15/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed accounts receivable aging workpaper and updated calculations for current year.	0.9	200.00	180.00
11/15/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Collected inventory workpapers submitted for Energy and Chassis division.	0.5	270.00	135.00
11/15/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed demographic procedures to be performed with L. Murphy from the National Benefit Center.	0.4	270.00	108.00
11/15/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Plano workpapers.	0.6	480.00	288.00
11/15/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Prepared for and reviewed various Steering interim audit questions.	0.6	490.00	294.00
11/15/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Saginaw interim testing procedures for property and liability accounts.	0.4	270.00	108.00
11/15/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed interim audit procedures on the allowance for doubtful accounts at the Saginaw division.	1.1	270.00	297.00

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11/15/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Sent documentation as a follow up on the IT Sarbanes-Oxley status meeting.	0.2	480.00	96.00
11/15/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed technology inventory with J. Lansky for Delphi folder structure.	2.5	100.00	250.00
11/15/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed prior year workpapers for Delphi Technologies Inc. and developed preliminary interim procedures.	0.7	270.00	189.00
11/15/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed prior year workpapers to help determine interim procedures.	1.4	270.00	378.00
11/15/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed final testing methodology and communication documents.	1.5	650.00	975.00
11/15/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed Personal and Property tax accrual with E. Heney, Tax Analyst.	0.4	240.00	96.00
11/15/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed planning for year-end income tax audit procedures with J. Urbaniak and A. Miller.	0.7	525.00	367.50
11/15/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed workpapers for Delphi Product Service Solutions management assessment for the inventory cycle.	1.7	525.00	892.50
11/15/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Verified Energy and Chassis receivables sample selection to actual receivable detail provided by client.	3.8	200.00	760.00
11/15/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reconciled accounts receivable testing workpaper to leadsheet.	0.4	270.00	108.00
11/15/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to emails received for the Delphi Sarbanes-Oxley procedures.	0.4	525.00	210.00
11/15/05	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Participated and debriefed the status of the Sarbanes-Oxley procedure status.	1.9	390.00	741.00
11/15/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Rolled forward cost of sales work paper for interim testing at Thermal & Interior.	1.2	240.00	285.60
11/15/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed Hyperion pull of additional trial balances by sub-account for commodity derivatives.	0.5	240.00	112.80
11/15/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed income statement testing approach.	2.2	490.00	1,078.00
11/15/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for meeting on representation letter.	0.8	650.00	520.00
11/15/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS EDS Mid Michigan Solution Center's response to control deficiencies.	0.2	480.00	96.00
11/15/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed documentation received for Energy and Chassis division accounts receivable balances.	1.7	240.00	408.00
11/15/05	FOSTER, CHRISTOPHER WESLEY	SENIOR MANAGER	AUDIT PROCEDURES FOR ASEC TULSA	Coordinated instructions and staffing for Deloitte & Touche attendance at client's physical inventory count by J. Hall.	1.0	500.00	500.00
11/15/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed and made updates to address comments on audit plans by account.	2.3	390.00	897.00
11/15/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with B. Kruseneck re: Saginaw interim status of request.	0.4	270.00	108.00
11/15/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared additional Auburn Hills data center review notes.	0.9	290.00	261.00
11/15/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in Sarbanes-Oxley status meeting with L. Tropea, T. McGowan, V. Ziemke.	1.0	480.00	480.00
11/15/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Requested additional detail regarding account receivable reconciling items.	0.7	200.00	140.00

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11/15/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed presentation of discrete and non-discrete items to be included in tax reporting package with S. Kihn, J. Erickson, D. Maher and A. Miller.	0.7	525.00	367.50
11/15/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated Potential Control Finding Deficiency Template for Saginaw Division.	2.1	280.00	588.00
11/15/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed planned year-end audit procedures with J. Urbaniak and R. Favor.	0.7	390.00	273.00
11/15/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared accounts receivable testing workpaper.	0.6	270.00	162.00
11/15/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Tied-out final Annual Physical Inventory counts to book value at Automotive Holdings Group.	3.7	280.00	1,036.00
11/15/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed evidence for control objective making sure allowance for doubtful accounts is adequate to cover uncollectable accounts receivable.	1.6	280.00	448.00
11/15/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on property testing disposals workpaper and made selections from detail provided by J. Lowry.	1.2	200.00	240.00
11/15/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed procedures to be performed as part of year-end audit with respect to transfer pricing and APB 23 assumptions with B. Sparks, D. Maher and J. Urbaniak.	0.7	390.00	273.00
11/15/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on accrued testing.	2.4	240.00	576.00
11/15/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Verified Safety receivables sample selection to actual receivable detail provided by client.	3.2	200.00	640.00
11/15/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Steering and EDS Mid Michigan Solution Center workpapers.	1.0	480.00	480.00
11/15/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared 2005 year-end income tax audit planning memo.	1.4	525.00	735.00
11/15/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and updated Energy & Chassis trial balances for 2005 changes and updated balances.	2.4	270.00	648.00
11/15/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended segregation of duties meeting with T. Bomberski and L. Eady.	1.0	525.00	525.00
11/15/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Attended the segregation of duties internal call with M. Kosonog, L. Tropea, T. McGowan, A. Lucassen and H. Mundhra.	1.2	275.00	330.00
11/15/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received related to Interior division.	1.3	240.00	312.00
11/15/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Factiva emails re: Delphi and General Motors.	0.8	100.00	80.00
11/15/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Discussed with client sundry receivables account reconciliation.	0.7	270.00	189.00
11/15/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Identified applicable controls for testing at Dayton Receivable Center for Energy and Chassis.	0.4	280.00	112.00
11/15/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed planning documentation and prepared for year-end planning meeting.	1.6	525.00	840.00
11/15/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed-up network.	0.6	100.00	60.00
11/15/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Identified applicable controls for testing at Dayton Receivable Center for Automotive Holdings Group.	0.1	280.00	28.00
11/15/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created work paper to tie and reconcile foreign exchange and commodity derivatives to the outstanding trade balances.	2.3	240.00	561.60

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11/15/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with Manager of Ventures Accounting re: additional selection support received questions.	1.2	270.00	324.00
11/15/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions re: Dayton testing.	0.8	480.00	384.00
11/15/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed and transferred Automotive Holdings Group inventory files into electronic workpapers.	2.1	240.00	504.00
11/15/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched and responded to accounting issue raised by our European engagement teams.	2.5	650.00	1,625.00
11/15/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated Delphi fee analysis.	1.6	490.00	784.00
11/15/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Investigated and prepared the XM-B-stock inventory reserve for Delphi Product and Service Solutions.	0.7	270.00	189.00
11/15/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed and edited November 7 audit committee minutes.	1.6	650.00	1,040.00
11/15/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended Sarbanes-Oxley update meeting with engagement team.	0.4	270.00	108.00
11/15/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared additional Plano data center review notes.	1.1	290.00	319.00
11/15/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed status for accrued expense testing with M. Blank.	0.8	240.00	192.00
11/15/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi General Ledger workpapers.	0.7	480.00	336.00
11/15/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Long-Term debt leads.	0.4	240.00	96.00
11/15/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed workpapers for Delphi Product Service Solutions management assessment for the revenue cycle.	3.1	525.00	1,627.50
11/15/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed investments testing in minority joint ventures of Delphi Packard.	1.8	240.00	432.00
11/15/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Determined property test procedures for interim based on review of new model audit program.	1.6	270.00	432.00
11/15/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated accounts receivable reconciliation for accounts 1601, 1810 and 1861 on interim testing workpapers.	0.8	270.00	216.00
11/15/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with D. Tauro and S. Potter re: segregation of duties.	0.2	290.00	58.00
11/15/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Determined engagement staffing for audit and project pegasus.	2.0	440.00	880.00
11/15/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Participated in follow up conversations on the the missing Revenue Control objective template with S. Potter and client.	0.6	280.00	168.00
11/15/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the open items list for starting the security administration testing with H. Mundhra and documented the requested changes.	0.5	275.00	137.50
11/15/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed property additions testing.	2.1	250.00	525.00
11/15/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented testing for additional selections on the battery transaction sale.	2.8	270.00	756.00
11/15/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed status of property and tooling for Saginaw interim procedures.	0.2	270.00	54.00
11/15/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated account receivable selections affected by related credit memos.	2.5	200.00	500.00
11/15/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended Deloitte audit team staff re: Sarbanes-Oxley control testing update.	0.9	525.00	472.50

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11/15/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed planning approach related to year-end income tax audit procedures with J. Urbaniak.	1.8	525.00	945.00
11/15/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed control objectives with J. Fortuno and J. Brown of Dayton service center.	1.9	280.00	532.00
11/15/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed voicemails for the Delphi Sarbanes-Oxley procedures.	0.2	525.00	105.00
11/15/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Investigated and prepared prepaid sundry account at Delphi Product and Service Solutions.	0.8	270.00	216.00
11/15/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed status of interim Sarbanes-Oxley testing for Automotive Holdings Group with Internal Control coordinator.	0.8	270.00	216.00
11/15/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented detailed accounts receivable account balances.	2.4	200.00	480.00
11/15/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed planned year-end audit procedures with R. Favor and A. Miller.	0.7	525.00	367.50
11/15/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Identified non-documented controls to cover design deficiencies at Energy and Chassis.	1.9	280.00	532.00
11/15/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and retyped voluntary petitions word document for M. Crowley.	1.1	100.00	110.00
11/15/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Dayton accounts receivable testing approach.	0.6	490.00	294.00
11/15/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Attended the "what if" tool walkthrough with D. Huffman.	1.0	275.00	275.00
11/15/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior business process management assessment.	2.7	480.00	1,296.00
11/15/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed roll forward procedures with S. Potter and J. Pulis.	0.2	480.00	96.00
11/15/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Traced allowance for doubtful accounts amounts into general ledger.	0.5	200.00	100.00
11/15/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with R. Hale and J. Pulis re: SAP application.	0.2	390.00	78.00
11/15/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Orlando work papers.	0.4	480.00	192.00
11/15/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed equity testing performed by staff.	0.3	240.00	72.00
11/15/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with B. Plumb, D. Maher, D. Moyer, J. Urbaniak and A. Miller re: 2005 year end audit of income taxes planning.	1.9	525.00	997.50
11/15/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Created detail testing work paper for Thermal & Interior re: operating expenses.	0.8	240.00	196.80
11/15/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Initiated the documentation of the physical inventory work paper documentation at Delphi Product and Service Solutions.	0.3	270.00	81.00
11/15/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with S. Potter and C. Snyder re: rollforward testing.	0.2	290.00	58.00
11/15/05	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Met with R. Sparks re: year-end audit of income taxes requirements.	0.5	750.00	375.00
11/15/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Coordinated and sent out e-mail to set-up senior call for Delphi Product and Service Solutions.	0.2	270.00	54.00
11/15/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed Equity testing.	2.2	240.00	528.00
11/15/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Completed the supervision and review checklist, part 1, in the 2005 planning documentation.	3.9	390.00	1,521.00
11/15/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in meeting with J. Aughton regarding the status of Delphi audit.	0.5	650.00	325.00

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11/15/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Requested payroll detail from K. Jones for demographic testing procedures.	0.3	270.00	81.00
11/15/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the tier 2 system audit procedures to test the access listing.	0.5	275.00	137.50
11/15/05	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Met with S. Kihn re: foreign income tax quarterly rate analyses.	0.5	750.00	375.00
11/15/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed testing procedures on the subsequent cash receipts for accounts receivable.	0.9	270.00	243.00
11/15/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on inventory leadsheet and analyzed the fluctuations.	0.5	240.00	120.00
11/15/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Created detail testing work paper for cost of sales interim testing at Thermal & Interior.	0.6	240.00	151.20
11/15/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed Accrueds with M. Brenman, Senior Auditor.	0.8	240.00	192.00
11/15/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for year-end audit of income taxes planning meeting.	1.6	525.00	840.00
11/16/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with H. Bramer to discuss investment testing.	1.6	240.00	384.00
11/16/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared memo to B. Dellinger re: Fresh-Start Accounting.	1.0	100.00	100.00
11/16/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Factiva emails re: Delphi and General Motors.	0.7	100.00	70.00
11/16/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created work paper of derivative selections based on cumulative monetary amount technique.	0.5	240.00	122.40
11/16/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed CMA procedures and use of interim with managers and seniors.	0.4	270.00	108.00
11/16/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reclassified Thermal and Interior trial balance groupings.	1.1	200.00	220.00
11/16/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed and reviewed Cumulative Monetary Amount selection procedures for interim audit testing.	2.2	390.00	858.00
11/16/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with E. Strempek re: interim pension expense testing procedures.	0.4	270.00	108.00
11/16/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Analyzed information obtained out of Delphi accounting system to make selections for operating expense testing.	3.7	270.00	999.00
11/16/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the status update document for tomorrow's meeting.	2.2	275.00	605.00
11/16/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed samples and made construction work in process selections.	0.2	240.00	52.80
11/16/05	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and met with T. Hurley re: project management and upcoming monthly statement deadlines.	0.5	500.00	250.00
11/16/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Verified receivables sample selection to actual receivable detail provided by client.	0.7	200.00	140.00
11/16/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed status of planning workpapers.	0.4	650.00	260.00

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11/16/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed interim testing procedures on construction work in progress.	1.6	270.00	432.00
11/16/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with D. Ralbusky regarding receivables testing.	0.3	280.00	84.00
11/16/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Determined additional requests necessary for inventory reperformance.	1.4	200.00	280.00
11/16/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with L. Ackett re: rollforward for property and depreciation on selected assets.	0.4	270.00	108.00
11/16/05	DEHART, LAURA A	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in data quality and integrity transition discussion with D. Moyer and C. Cheadle.	0.7	525.00	367.50
11/16/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Gathered third quarter workpapers.	0.6	200.00	120.00
11/16/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Performed manager review of the supervision and review checklist part 2 in the 2005 planning documentation.	1.4	390.00	546.00
11/16/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Completed review of Delphi workpapers for Delphi Product Service Solutions management assessment for the Inventory cycle.	3.4	525.00	1,785.00
11/16/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with M. O'Hare re: rollforward and reconciliation for the construction work in progress account.	0.5	270.00	135.00
11/16/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Participated in meeting with seniors and managers re: Cumulative Monetary Amount sampling.	0.4	270.00	108.00
11/16/05	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Modified and ran the first quarter selection programs for SAP.	4.0	280.00	1,120.00
11/16/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Continued to audit excess and obsolete inventory reserve for interim at Delphi Product and Service Solutions.	3.2	270.00	864.00
11/16/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails re: project management.	0.3	650.00	195.00
11/16/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Attended business process audit status meetings with V. Ziemke.	0.9	525.00	472.50
11/16/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed review of Delphi Product and Service Solutions Inventory business cycle management assessment.	2.7	390.00	1,053.00
11/16/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and held meeting with J. Tomas regarding testing of assets at Delphi Product and Service Solutions.	0.9	270.00	243.00
11/16/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed open items list.	0.5	240.00	120.00
11/16/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Met with seniors and managers re: detail testing procedures for interim.	0.5	270.00	135.00
11/16/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed commodities sample size calculation.	0.3	270.00	81.00
11/16/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Long-Term Debt Narrative.	0.8	240.00	192.00
11/16/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed property and real estate tax accrual with M. Brenman, Audit Senior.	0.8	240.00	192.00
11/16/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: inventory detail testing selections.	0.8	240.00	192.00
11/16/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Discussed with client and documented Wal-Mart billing adjustment reserve.	0.3	270.00	81.00

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11/16/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed support received for accounts receivables balances with Delphi staff at Dayton receivables center.	0.8	240.00	192.00
11/16/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior accounts receivable, investments and special tooling as of 9/30/05.	1.6	200.00	320.00
11/16/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and attended meeting to discuss sampling techniques and update on liability and income statement audit procedures.	0.8	270.00	216.00
11/16/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and attended conference call re with Delphi audit seniors and managers: audit sampling.	0.7	490.00	343.00
11/16/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Obtained subaccount detail for Energy & Chassis for accounts payable and selected subaccounts to detail test.	0.4	270.00	108.00
11/16/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed property testing performed by staff.	0.8	240.00	192.00
11/16/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Researched Cumulative Monetary Amount sample in guidance.	0.3	270.00	81.00
11/16/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Selected Energy & Chassis accounts receivable accounts to detail test for interim.	0.3	270.00	81.00
11/16/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Attended meeting with C. Alsager and Automotive Holdings Group General Accounting Manager to discuss Financial Reporting flowchart and testing items.	0.8	280.00	224.00
11/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the General Computer Controls and Segregation of Duties executive presentation for the L. Eady.	0.2	480.00	96.00
11/16/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with client re: foreign divisions' derivative contracts.	0.5	270.00	135.00
11/16/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed segregation of duties presentation for monthly meeting with Delphi leadership.	0.9	525.00	472.50
11/16/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed cut-off testing for inventory.	3.9	250.00	975.00
11/16/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided instruction and guidance for accounts receivable cash application testing at the Dayton Receivables Center.	2.7	270.00	729.00
11/16/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Sent out revised message to international Delphi engagement team re: Regional Partner Calls.	0.6	100.00	60.00
11/16/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed investment workpapers from previous year interim.	1.4	200.00	280.00
11/16/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with D. Ralbusky regarding pension testing explanation.	0.4	280.00	112.00
11/16/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared additional Delphi tax application review notes.	0.2	290.00	58.00
11/16/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Tied Excess and Obsolete inventory selections to work papers and documented the detail.	1.4	240.00	343.20
11/16/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Tested re-performance selections for Financial Reporting cycle for Automotive Holdings Group.	3.9	280.00	1,092.00
11/16/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Analyzed Safety receivables sample selection to actual receivable detail provided by client.	3.6	200.00	720.00
11/16/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tied reconciliations to general ledger for accounts receivable.	1.5	200.00	300.00
11/16/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received for Energy and Chassis division accounts receivable balances.	1.7	240.00	408.00
11/16/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with S. Potter re: upload templates for China.	0.3	290.00	87.00
11/16/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Made selections for Delphi Product and Service Solutions fixed asset testing.	0.4	240.00	86.40

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11/16/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed account reconciliation for liability accounts related to supplier rebates.	1.2	440.00	528.00
11/16/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed voicemails for the Delphi Sarbanes-Oxley procedures.	0.2	525.00	105.00
11/16/05	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Participated in Control update meeting with Sarbanes-Oxley Lead team, L. Tropea and M. Crowley.	1.0	650.00	650.00
11/16/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Participated in exploratory discussions with the client surrounding accrued payroll at Delphi Product and Service Solutions.	0.3	270.00	81.00
11/16/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented and uploaded Baicheng Packard upload templates.	1.8	290.00	522.00
11/16/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Review of foreign exchange sample size calculation.	0.3	270.00	81.00
11/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in Europe, Middle East, Africa Sarbanes-Oxley status conference call.	0.6	480.00	288.00
11/16/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Met with K. Urek re: accounts receivable.	0.3	200.00	60.00
11/16/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Review file check for completeness of all planning documents.	0.7	390.00	273.00
11/16/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated and synchronized Delphi Product and Service Solutions interim leadsheets.	0.4	270.00	108.00
11/16/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed Sarbanes-Oxley walkthroughs.	3.1	390.00	1,209.00
11/16/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with C. Alsager and S. Szalony to discuss Energy and Chassis inventory and sales selections.	0.5	240.00	120.00
11/16/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with Delphi employee regarding sales order sample discrepancies.	1.2	280.00	336.00
11/16/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Verified Harrison Thermal receivables sample selection to actual receivable detail provided by client.	2.2	200.00	440.00
11/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the General Computer Controls status document.	0.5	480.00	240.00
11/16/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Made selections for Delphi Product and Service Solutions additions testing.	0.3	240.00	74.40
11/16/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Investigated and prepared work papers for intercompany accrued liabilities at Delphi Product and Service Solutions.	0.3	270.00	81.00
11/16/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Made sample selections for Automotive Holdings Group independent testing.	0.4	280.00	112.00
11/16/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received for Thermal division accounts receivable balances.	1.4	240.00	336.00
11/16/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Continued documentation on Delphi Product and Service Solutions billing adjustments reserve.	1.1	270.00	297.00
11/16/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed accounts receivable reserve balance at interim with C. High and documented response.	2.5	200.00	500.00
11/16/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed support regarding accrued liabilities at Delphi Product and Service Solutions.	0.4	270.00	108.00
11/16/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared and developed testing plan for operating expenses for Energy and Chassis division operating expenses.	2.3	270.00	621.00
11/16/05	AUGHTON, JEFFERY S	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared draft presentation for December Audit Committee meeting.	1.8	650.00	1,170.00
11/16/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the "What if" tool walkthrough for Europe.	0.6	275.00	165.00

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11/16/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with client re: cancellation of derivatives contracts because of bankruptcy.	0.5	270.00	135.00
11/16/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with E. Strempeke re: interim receivable testing procedures for the Saginaw division.	0.3	270.00	81.00
11/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Charlotte workpapers.	1.0	480.00	480.00
11/16/05	FLYNN, JASON T	PRINCIPAL	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed US discount rate analysis for Delphi audit.	1.0	710.00	710.00
11/16/05	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and Updated Delphi Segregation of Duties Executive Presentation.	1.8	525.00	945.00
11/16/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails re: project management.	0.2	650.00	130.00
11/16/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Discussed with client about prior year environmental liability account at Delphi Product and Service Solutions.	0.2	270.00	54.00
11/16/05	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and participated in conference call with L. DeHart and C. Cheadle re: Data Quality Integrity transition.	0.4	490.00	196.00
11/16/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Assisted staff in reconciling Cumulative Monetary Amount worksheet.	0.3	270.00	81.00
11/16/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed and updated Automotive Holdings Group trial balances for 2005 changes.	1.8	270.00	486.00
11/16/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to emails received for the Delphi Sarbanes-Oxley procedures.	0.8	525.00	420.00
11/16/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for the meeting with H. Bramer, Budgets to discuss investments testing.	0.3	240.00	72.00
11/16/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated business process presentation.	1.5	480.00	720.00
11/16/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed accounting treatment for possible OPEB plan termination.	2.1	390.00	819.00
11/16/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on calculation for spending and rebill selections based on detail from J. Lowry.	1.2	200.00	240.00
11/16/05	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed the revenue process flowchart with J. Brown and J. Fortuno and updated the contents to reflect the changes in the business processes at Dayton.	3.1	280.00	868.00
11/16/05	HURLEY, TIMOTHY R	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Participated in discussion with J. Peterson re: Delphi Billing.	0.5	525.00	262.50
11/16/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for meeting with K. Price, Delphi, regarding account receivable selections.	1.2	200.00	240.00
11/16/05	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Supervised staff re: questions related to business process testing.	1.6	480.00	768.00
11/16/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed the employee costs cycle's management assessments.	2.8	280.00	784.00
11/16/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed interim testing procedures on the property accounts.	2.9	270.00	783.00
11/16/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reconciled OPEC expense amounts to actual for Pension interim procedures.	2.6	280.00	728.00
11/16/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed special tooling testing procedures with M. Brenman, senior.	0.4	200.00	80.00

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11/16/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Rolled forward and modified special tools work paper.	0.3	240.00	81.60
11/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for the General Computer Controls and Segregation of Duties executive meeting with L. Eady.	0.5	480.00	240.00
11/16/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with M. O'Hare re: construction in progress spending report.	0.2	270.00	54.00
11/16/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed physical inventory observation workpapers.	1.2	240.00	288.00
11/16/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Analyzed the special tooling account rollforward.	2.1	250.00	525.00
11/16/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed interim testing procedures on property additions for the Saginaw division.	2.3	270.00	621.00
11/16/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and re-mapped Delphi Product and Service Solutions interim trial balance.	0.9	270.00	243.00
11/16/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed Energy and Chassis receivables sample selection to actual receivable detail provided by client.	2.9	200.00	580.00
11/16/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed open items in substantive areas with K. Tanno, Staff.	0.5	240.00	120.00
11/16/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with client any insurers that have been downgraded or become insolvent.	0.2	270.00	54.00
11/16/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended meeting with entire Delphi engagement team re: audit sampling procedures.	0.4	270.00	108.00
11/16/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of accrued personal taxes.	3.2	240.00	768.00
11/16/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed accounts payable leadsheet for Energy & Chassis and selected accounts to detail testing.	1.1	270.00	297.00
11/16/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the physical inventory documentation for Delphi Product and Service Solutions.	0.9	270.00	243.00
11/16/05	CROWLEY, MARK J	PARTNER	INTERNAL CONTROL TESTING	Prepared for and participated in internal controls testing update meeting with client.	1.8	650.00	1,170.00
11/16/05	CHEADLE, CARRIE M	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed Data Quality Integrity transition plan for dacor and fixed assets with L. Dehart and D. Moyer.	0.3	475.00	142.50
11/16/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Uploaded sap data into eqsmart tool to run segregation of duties reports.	2.1	275.00	577.50
11/16/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated Automotive Holdings Group Financial Reporting flowchart based on meeting with General Accounting Manager.	0.3	280.00	84.00
11/16/05	CHEADLE, CARRIE M	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Discussed Data Quality Integrity transition plan for SAS 99 with L. Dehart and D. Moyer.	0.4	475.00	190.00
11/16/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented and uploaded Changchun upload templates.	1.8	290.00	522.00
11/16/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented EDS Mid Michigan Solution Center rollforward testing.	0.4	290.00	116.00
11/16/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed open items for audit substantive testing areas with M. Brennan.	0.5	200.00	100.00
11/16/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the segregation of duties status update document for the executive general computer controls meeting to determine any changes to be requested prior to the scheduled meeting.	1.2	275.00	330.00
11/16/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended meeting with D. Moyer and J. Deluca (client) to discuss accounts payable pre and post petition system designation.	1.0	440.00	440.00
11/16/05	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Met with T. Bombarski re: Segregation of Duties.	1.0	525.00	525.00

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11/16/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for control update meeting.	0.8	650.00	520.00
11/16/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented updates to account reconciliations for August and September 2005.	1.4	200.00	280.00
11/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Steering expenditure assessment.	2.1	480.00	1,008.00
11/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed network design issues with B. Bacigal.	0.2	480.00	96.00
11/16/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended Delphi/Deloitte segregation of duties audit status update with Delphi management.	1.9	525.00	997.50
11/16/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed sampling population for interim energy and chassis procedure with C. Alsager and E. Hoch.	0.5	440.00	220.00
11/16/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with D. Montoya regarding receivable interim testing.	0.8	280.00	224.00
11/16/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Traced Automotive Holdings Group plant annual physical inventory selections to compilation reports.	1.5	240.00	360.00
11/16/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed review of Energy and Chassis Treasury business cycle management assessment.	1.6	390.00	624.00
11/16/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated the Financial reporting cycle narrative.	0.3	240.00	72.00
11/16/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Conducted testing and evidence review for control objective making sure orders are processed within approved customer limits.	1.1	280.00	308.00
11/16/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended Delphi/Deloitte business process audit status update with Delphi management.	1.5	525.00	787.50
11/16/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended general computer controls audit status call with Delphi Europe Middle East Africa region.	1.2	525.00	630.00
11/16/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and documented Construction Work In Process and Property, Plant and Equipment selections.	0.7	240.00	160.80
11/16/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Created request lists for client.	2.3	200.00	460.00
11/16/05	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Walked through the process documented for revenue at Dayton.	2.1	280.00	588.00
11/16/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Discussed with client and began documentation for battery billing adjustment reserve.	0.4	270.00	108.00
11/16/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended business process meeting with Delphi PMO A. Kulikowski.	1.5	480.00	720.00
11/16/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Researched FAS 115, accounting for investments.	1.2	240.00	288.00
11/16/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in client meeting to discuss Segregation of Duties.	1.0	650.00	650.00
11/16/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed business process status re: Delphi audit.	1.0	480.00	480.00
11/16/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Followed up with client on the status of the missing Revenue control objective template.	0.5	280.00	140.00
11/16/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared engagement economics re: Delphi engagement.	2.4	490.00	1,176.00
11/16/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed property and real estate tax accrual with M. Blank, Senior Associate.	0.8	240.00	192.00
11/16/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with client re: Delphi Product and Service Solutions accounts receivable sales promotion reserve and pricing reserve.	0.3	270.00	81.00

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11/16/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed cumulative monetary amount technique, generating sample selections for all derivative trial balances.	2.6	240.00	619.20
11/16/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended phone meeting with D. Moyer regarding inventory reserves at Delphi Product and Service Solutions.	0.3	270.00	81.00
11/16/05	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Prepared for and participated in IT Control update meeting with L. Tropea, M. Kosonog, and T. McGowan.	2.1	650.00	1,365.00
11/16/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with E. Strempek re: interim testing procedures for tooling and inventory count selections.	0.4	270.00	108.00
11/16/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched and responded to accounting issues.	2.0	650.00	1,300.00
11/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with L. Eady for the General Computer Controls and Segregation of Duties executive meeting.	1.2	480.00	576.00
11/16/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with M. O'Hare re: detail listing of construction in progress spending.	0.5	270.00	135.00
11/16/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed Account Receivable reconciliation for Saginaw Divisional audit.	3.2	280.00	896.00
11/16/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed engagement team's progress and planning for detailed tests.	3.2	650.00	2,080.00
11/16/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Edited audit committee minutes for November 7 meeting.	2.1	650.00	1,365.00
11/16/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Tested the methodology of reserve preparation for R4 Compressors for interim audit at Delphi Product and Service Solutions.	1.3	270.00	351.00
11/16/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed review notes on insurance planning document.	0.5	270.00	135.00
11/16/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed-up network.	0.6	100.00	60.00
11/16/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed income statement testing approach.	2.2	490.00	1,078.00
11/16/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: Energy and Chassis annual physical inventory selections.	1.1	240.00	264.00
11/16/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared request list of accounts to detail test for other assets for Energy & Chassis.	0.9	270.00	243.00
11/16/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed commodities population reconciliation to ledger.	0.8	270.00	216.00
11/16/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Participated in meeting with K. Wallace to discuss fixed asset selections.	0.2	240.00	57.60
11/16/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated interim Thermal and Interior leadsheets.	0.8	200.00	160.00
11/16/05	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Wrote the SAS program to set up the cohort for the income statement account analysis.	2.0	280.00	560.00
11/16/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented Fixed asset selection detail.	0.5	240.00	127.20
11/16/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and prepared inventory cycle and expenditure cycle workpapers for S. Zimmer.	1.2	240.00	288.00

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11/16/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Traced Energy and Chassis plant annual physical inventory selections to compilation reports.	3.9	240.00	936.00
11/16/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Met with T. Bomberski to discuss segregation of duties audit.	1.0	525.00	525.00
11/16/05	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Generated the frequency report for the document type for the journal entry file for the income statement accounts.	3.0	280.00	840.00
11/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed SAP control issues with T. Bomberski.	0.2	480.00	96.00
11/16/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Conducted testing and evidence review for control objective making sure credit notes and adjustments to accounts receivable are accurately recorded and properly approved.	1.7	280.00	476.00
11/16/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and met with the General Accounting Manager for Automotive Holdings Group re: financial reporting flow chart and testing requests for interim Sarbanes-Oxley testing.	1.3	270.00	351.00
11/16/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared example control audit tool reports for engagement management.	1.3	390.00	507.00
11/16/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Met with E. Stevens re: account recons and investment documents.	0.3	200.00	60.00
11/16/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended conference call with re: statistical sampling techniques.	0.4	440.00	176.00
11/16/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed status of interim requests with General Accounting Manager for Energy & Chassis.	0.4	270.00	108.00
11/16/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for meeting with Automotive Holdings Group General Accounting Manager.	0.5	280.00	140.00
11/16/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed interim income statement journal entry population.	0.7	440.00	308.00
11/16/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared Energy and Chassis sales analytic to determine further requests to be made.	0.8	240.00	192.00
11/16/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed special tooling testing with K. Tanno, Staff.	0.4	240.00	96.00
11/16/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the security administration test procedures with H. Mundhra.	0.5	275.00	137.50
11/16/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared request list based on sales analytic.	0.5	240.00	120.00
11/16/05	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed open accounting memos and related workpapers.	1.5	650.00	975.00
11/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Packard and EDS Northeast Ohio workpapers.	0.9	480.00	432.00
11/16/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented and uploaded Shanghai upload templates.	1.9	290.00	551.00
11/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in general computer control roll forward planning.	0.5	480.00	240.00
11/16/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Assisted staff in reconciling outstanding derivative contracts to client listing.	0.3	270.00	81.00
11/16/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed audit procedures on the accrued sundry account.	2.0	250.00	500.00
11/16/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and edited discussion document intended for client meeting to discuss Segregation of Duties.	0.5	650.00	325.00
11/16/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Completed manager review of planning.	3.8	390.00	1,482.00
11/16/05	ZIEMKE, VALERIE LEA	MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Supervised staff re: questions related to business process testing.	0.6	480.00	288.00

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11/16/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed foreign exchange population reconciliation to ledger.	0.9	270.00	243.00
11/16/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received for Packard division accounts receivable balances.	1.6	240.00	384.00
11/16/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed construction in progress testing selections with K. Tanno, Staff.	0.4	240.00	96.00
11/16/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Delphi related e-mails for the Mid Michigan Service Center audit.	0.1	290.00	29.00
11/16/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Provided instruction for accounts receivable audit procedures at the Thermal and Interior division to E. Schrot.	0.5	270.00	135.00
11/16/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed construction in progress testing selections with M. Brenman.	0.4	200.00	80.00
11/16/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed construction in progress (CIP) and spending and rebill selections with J. Lowry and N. Leach.	1.6	200.00	320.00
11/16/05	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Attended Delphi Segregation of Duties Executive Status Update Meeting.	2.0	525.00	1,050.00
11/16/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed reconciliation of fixed assets and depreciation to system totals obtained from J. Lowry.	2.2	200.00	440.00
11/16/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tools prior year testing and set up leadsheet for 2005.	1.8	270.00	486.00
11/16/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in post meeting discussion with J. Aughton, M. Kosonog, C. Snyder, L. Tropea to discuss the segregation of duties comments and issues.	1.0	650.00	650.00
11/16/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented and uploaded Guangzhou upload templates.	1.9	290.00	551.00
11/16/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed accrued liabilities for Energy & Chassis and determined interim test procedures and significant balances.	1.1	270.00	297.00
11/16/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received for accounts receivable reconciliations.	1.9	240.00	456.00
11/16/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received related to Energy and Chassis division accounts receivable selections.	1.8	240.00	432.00
11/16/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and completed planning section of the interim audit file.	0.8	240.00	192.00
11/16/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed accruals testing workpaper performed by staff.	0.4	240.00	96.00
11/16/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Chassis management's assessment.	3.8	480.00	1,824.00
11/16/05	HURLEY, TIMOTHY R	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Participated in review of billing motions, communications and emails with D. Moyer re: first fee application.	1.6	525.00	840.00
11/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed on the General Computer Controls and Segregation of Duties executive meeting.	0.7	480.00	336.00
11/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: staff review and business process testing.	0.4	480.00	192.00
11/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Steering revenue assessment.	2.4	480.00	1,152.00
11/16/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed amended third quarter representation letter and met with J. Sheehan.	1.2	650.00	780.00
11/16/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and distributed project financials to B. Plumb and D. Moyer: time and expense summary and invoice aging.	0.8	100.00	80.00
11/16/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with D. Huffman to gather the change request for the SAP system.	0.8	275.00	220.00

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11/16/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented updates to account receivable selections.	2.1	200.00	420.00
11/16/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the extract upload doubts the client had with H. Mundhra.	0.6	275.00	165.00
11/16/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with K. Price, Delphi, to review requests for reconciliations and selections.	0.9	200.00	180.00
11/16/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed accounts receivable account reconciliations with Delphi staff at Dayton receivables center.	0.6	240.00	144.00
11/16/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with J. Pulis re: upload templates for China.	0.3	390.00	117.00
11/16/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and met with J. Deluca (Delphi) and S. Szalony re: accounts payable testing.	1.0	490.00	490.00
11/16/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in conference call with L. DeHart and C. Cheadle re: Data Quality Integrity transition.	0.3	490.00	147.00
11/16/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared inventory workpapers with updated leadsheets.	0.7	240.00	168.00
11/16/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed quality assessment review of China control audit tool upload templates.	2.3	390.00	897.00
11/17/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed Harrison Thermal receivables sample selection to actual receivable detail provided by client.	2.7	200.00	540.00
11/17/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed open items listing and property and accruals with M. Brenman, Senior.	1.9	240.00	456.00
11/17/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended weekly senior update meeting re: planning with all seniors.	0.5	270.00	135.00
11/17/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared documentation related to year-end income tax procedures for non-US audit teams.	3.2	525.00	1,680.00
11/17/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed workpapers for Thermal and Interior management assessment for the expenditure cycle.	2.6	525.00	1,365.00
11/17/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed approach to fixed asset testing with M. Brenman.	0.5	440.00	220.00
11/17/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Energy & Chassis General Accounting Manager re: outstanding interim requests.	1.1	270.00	297.00
11/17/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended training on risk management procedures and documentation required for Delphi audit.	1.1	650.00	715.00
11/17/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for meeting on legal representations.	1.4	650.00	910.00
11/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for the SAP meeting with T. Bomberski, D. Ngyuen, and R. Hale.	0.5	480.00	240.00
11/17/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed Delphi testing status with L. Tropea.	0.5	650.00	325.00
11/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed on SAP meeting.	0.3	480.00	144.00
11/17/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions re: Affiliated Computer Services responsibility chart.	0.2	480.00	96.00
11/17/05	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Supervised staff re: questions related to business process testing.	2.4	480.00	1,152.00
11/17/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in Delphi weekly senior update call re: Headquarters.	0.4	270.00	108.00

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11/17/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed Energy & Chassis interim procedures property with D. Rhoades.	0.8	270.00	216.00
11/17/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Tested independent selections for Automotive Holdings Group.	2.3	280.00	644.00
11/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed open business process cycles to review.	0.2	480.00	96.00
11/17/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails re: project management.	0.2	650.00	130.00
11/17/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received for Interior division accounts receivable balances.	1.2	240.00	288.00
11/17/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for the weekly discussion with the Deloitte Detroit regarding progress and questions related to interim financial statement testing.	0.2	240.00	48.00
11/17/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed engagement status and financial system reports.	1.2	650.00	780.00
11/17/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed planning workpapers.	0.9	650.00	585.00
11/17/05	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in Delphi Segregation of Duties Client Status Meeting.	1.2	525.00	630.00
11/17/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed documentation of accounts receivable selections.	2.0	270.00	540.00
11/17/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed open items and remaining testing to be performed with S. Zimmer, Senior.	0.4	240.00	96.00
11/17/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Factiva emails re: Delphi and General Motors.	0.5	100.00	50.00
11/17/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Conducted walkthroughs with J. Fortuno, J. Brown, D. Moore, and C. Bell to detail the revenue business process.	1.4	280.00	392.00
11/17/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the necessary changes requested in the segregation of duties status update document prior to the scheduled meeting with the Delphi team.	0.6	275.00	165.00
11/17/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed requirements with the client to gain access to the SAP system.	0.8	275.00	220.00
11/17/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received for Thermal division accounts receivable balances.	1.6	240.00	384.00
11/17/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Met with E. Stevens re: further investment guidance.	0.3	200.00	60.00
11/17/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed legal matters for Brazil and evaluated procedures for overall legal approach for the audit.	0.8	390.00	312.00
11/17/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Conducted testing and evidence review for control objective making sure only valid changes are made to the master file, and documented findings in excel spreadsheet for senior review.	1.6	280.00	448.00
11/17/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up on manager notes on intangibles and other assets.	0.2	240.00	48.00
11/17/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Performed a review of the supervision and review checklist part 1 in the 2005 planning documentation.	2.4	390.00	936.00
11/17/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared tax planning memo.	3.5	490.00	1,715.00

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11/17/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with the senior managers and discussed detailed selection criteria and approach to income statement tests.	2.1	650.00	1,365.00
11/17/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed project management and scheduling with B. Snyder.	0.3	440.00	132.00
11/17/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared inventory control activity walkthrough review notes.	0.8	270.00	216.00
11/17/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for the SAP application meeting with T Bomberski, D Ngyuen, and R Hale.	0.5	390.00	195.00
11/17/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed accounts receivable reconciliation variances with Delphi staff.	0.8	240.00	192.00
11/17/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Tested selections made for Energy and Chassis division lower of cost or market reserve.	2.6	240.00	624.00
11/17/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Met with E. Stevens re: reconciliations received.	0.3	200.00	60.00
11/17/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with F. Nance, Director of Internal Audit to discuss status update with the third quarter explanations.	0.9	240.00	216.00
11/17/05	SNYDER, BILL L	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed planning workpapers for Delphi audit.	2.0	490.00	980.00
11/17/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received for account reconciliation variances.	1.3	240.00	312.00
11/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Europe, Middle East, Africa Grundig design issues.	0.7	480.00	336.00
11/17/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared expenditures control activity walkthrough review notes.	1.0	270.00	270.00
11/17/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated and formatted responses to Delphi management and Ernst & Young.	0.5	480.00	240.00
11/17/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items listing with all of the requests not received from the client.	0.9	240.00	216.00
11/17/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in SAP meeting with T Bomberski, R Hale, and D Ngyuen.	0.6	390.00	234.00
11/17/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items listing with all of the requests not received from the client.	0.7	240.00	168.00
11/17/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed prepaids in financial statements.	2.6	390.00	1,014.00
11/17/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed treasury control activity foreign exchange walkthrough.	1.0	270.00	270.00
11/17/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Energy and Chassis Finance Manager of Ventures to review support provided for interim schedule of schedules requests.	1.7	270.00	459.00
11/17/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed Sarbanes-Oxley progress with J. Aughton and M. Crowley.	0.6	650.00	390.00
11/17/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with S. Hatch, Delphi employee, related to inventory.	0.5	280.00	140.00
11/17/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed property rollforward provided by Fixed Asset Manager and tied addition and disposal detail to rollforward.	1.7	270.00	459.00
11/17/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed workpapers for Delphi Product Service Solutions management assessment for the financial reporting cycles.	2.4	525.00	1,260.00
11/17/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Designed deficiency tracking reports within the control activity tool.	1.1	290.00	319.00
11/17/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared responsibility log for third quarter archive process.	1.2	240.00	288.00

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11/17/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior other assets.	2.1	200.00	420.00
11/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with P. Wardrop in regards to the Grundig design issues.	0.8	480.00	384.00
11/17/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created entity level binder for business process testing.	0.9	290.00	261.00
11/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Communicated open items for the team to complete.	0.4	480.00	192.00
11/17/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with L. Briggs regarding perpetual inventory account.	0.3	280.00	84.00
11/17/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed income statement audit testing approach.	1.6	490.00	784.00
11/17/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated time report descriptions for bankruptcy.	1.0	650.00	650.00
11/17/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Dropped in 2005 special tool amounts for roll forward procedures.	2.1	280.00	588.00
11/17/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed documentation per discussion with D. Ralbusky to gain understanding of tooling testing procedures for Saginaw Division.	0.6	280.00	168.00
11/17/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the extract upload doubts the client had with H. Mundhra.	0.7	275.00	192.50
11/17/05	FLYNN, JASON T	PRINCIPAL	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed US discount rate analysis for Delphi audit.	1.0	710.00	710.00
11/17/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Met with K. Urek re: intangibles.	0.3	200.00	60.00
11/17/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed property procedures with C. Alsager.	0.8	280.00	224.00
11/17/05	UREK, KYLE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the Sarbanes-Oxley documentation at the Dayton Receivables center in preparation for walkthrough procedures.	1.1	270.00	297.00
11/17/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Mapped Affiliated Computer Services responsibilities.	1.3	290.00	377.00
11/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed Deloitte updated Sarbanes testing approach with B. Preuter.	0.3	270.00	81.00
11/17/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product and Service Solutions special tools reconciliation.	1.4	270.00	378.00
11/17/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Determined business process schedule.	0.4	480.00	192.00
11/17/05	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Finished first quarter selections for SAP application.	2.0	280.00	560.00
11/17/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Tested selections made for Energy and Chassis division re: capitalized variance analysis.	2.4	240.00	576.00
11/17/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed accounts receivable testing procedures status update with C. Davies.	1.4	270.00	378.00
11/17/05	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Met with Sarbanes-Oxley Team to discuss exceptions found in re-performance testing.	0.2	280.00	56.00
11/17/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with Delphi staff remaining open items for interim audit of headquarters division.	0.8	240.00	192.00
11/17/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed supporting documentation for accounts receivable selections.	3.7	270.00	999.00
11/17/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed property testing performed by staff.	1.5	240.00	360.00
11/17/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed support provided with FAS 48 reserve summary at Delphi Product and Service Solutions.	2.3	270.00	621.00

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11/17/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed inventory observation workpapers.	1.4	490.00	686.00
11/17/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed reconciliations received.	3.2	200.00	640.00
11/17/05	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Performed Delphi portfolio review and file round-up.	1.0	490.00	490.00
11/17/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed audit procedures on the accrued sundry account around the XM Radio accrual.	2.0	250.00	500.00
11/17/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on CIP rollforward.	2.0	240.00	480.00
11/17/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Benchmarked General Motors systems controls.	1.4	290.00	406.00
11/17/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed resource needs with V. Ziemke.	0.5	650.00	325.00
11/17/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed open items and remaining testing to be performed with M. Brenman, Senior.	0.4	270.00	108.00
11/17/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions re: Saginaw management's assessment.	0.8	480.00	384.00
11/17/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared Delphi audit committee presentation.	1.6	100.00	160.00
11/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated Grundig design deficiencies.	0.9	480.00	432.00
11/17/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated accounts receivable reconciliation testing documentation.	1.0	280.00	280.00
11/17/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Created Energy and Chassis Inventory open item report.	1.1	280.00	308.00
11/17/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed support for miscellaneous customer promotions at Delphi Product and Service Solutions.	2.5	270.00	675.00
11/17/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed review of Energy and Chassis Expenditures business cycle management assessment.	2.9	390.00	1,131.00
11/17/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Contacted client re: accounts receivable reconciliations	1.4	200.00	280.00
11/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed open business process cycles to review.	0.4	480.00	192.00
11/17/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed planning workpapers including 1200's.	1.8	650.00	1,170.00
11/17/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated C. Snyder on management assessment process.	0.4	480.00	192.00
11/17/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with Delphi employee regarding a purchase order discrepancy.	0.6	280.00	168.00
11/17/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Researched SOP 90-7 accounting questions presented by S. Kihn, Delphi related to 10-K disclosures.	1.1	650.00	715.00
11/17/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated the transfer of property to the Auto Holdings Group.	3.0	250.00	750.00
11/17/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed-up network.	0.5	100.00	50.00
11/17/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated current year testing workpapers for Property at Energy and Chassis.	2.6	280.00	728.00
11/17/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Documented procedures performed to determine correct operating expense testing population.	2.5	270.00	675.00

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11/17/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated accounts receivable reconciliation for outstanding items.	1.0	280.00	280.00
11/17/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed receivables sample selection to actual receivable detail provided by client.	3.7	200.00	740.00
11/17/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed treasury control activity foreign exchange testing.	0.8	270.00	216.00
11/17/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed memo regarding Duraswitch Transaction.	0.2	240.00	48.00
11/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended conference call with audit seniors re: senior status update meeting.	0.5	270.00	135.00
11/17/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated special tools workpapers for 2005 interim.	1.5	270.00	405.00
11/17/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Conducted testing and evidence review for control objective making sure allowance for doubtful accounts is adequate to cover uncollectable accounts receivable, and documented findings in excel spreadsheet for senior review.	1.2	280.00	336.00
11/17/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in discussions with A. Bacarella re: Delphi Product and Service Solutions accounts receivable testing.	0.3	490.00	147.00
11/17/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed restatement workpapers to support account balances related to the supplier rebates.	0.8	440.00	352.00
11/17/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Participated in discussions with client re: accounts receivable supporting detail for two selections.	1.4	270.00	378.00
11/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Energy and Chassis inventory business cycle.	1.3	480.00	624.00
11/17/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to emails received for the Delphi Sarbanes-Oxley procedures.	0.5	525.00	262.50
11/17/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared tax international instructions and reviewed AUD 52 guidance.	0.6	490.00	294.00
11/17/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and binded Attachment B Interim Reports of the Delphi Worldwide Audit Instructions.	0.8	100.00	80.00
11/17/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed property and special tools testing with M. Blank, Staff.	1.0	240.00	240.00
11/17/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Drafted referral team roll forward presentation.	1.9	480.00	912.00
11/17/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared inventory control activity testing review notes.	1.6	270.00	432.00
11/17/05	UREK, KYLE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Conducted walkthrough of the revenue cycle for the Dayton Receivables Center.	1.5	270.00	405.00
11/17/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed cash in transit reconciliation detail.	0.8	200.00	160.00
11/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed interim testing procedures for the Saginaw division with E. Strempek.	0.6	270.00	162.00
11/17/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented today's client meeting minutes and objectives.	2.5	275.00	687.50
11/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Selected and forwarded fixed asset addition selections for Saginaw division.	0.6	270.00	162.00
11/17/05	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Attended Sarbanes-Oxley Team discussion on reperformance procedures.	0.3	280.00	84.00
11/17/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed prior year accounts receivable workpaper.	0.9	200.00	180.00
11/17/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Selected fixed asset control activities for testing.	1.0	270.00	270.00

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11/17/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Delphi to discuss Fixed Asset reconciliation process at Energy and Chassis.	0.8	280.00	224.00
11/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Completed SAP access request form and communicate with A. Bianco.	0.3	480.00	144.00
11/17/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received for Packard division accounts receivable balances.	1.1	240.00	264.00
11/17/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on Special Tools testing.	0.5	240.00	120.00
11/17/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Discussed the FAS 48 reserve with client at Delphi Product and Service Solutions.	1.2	270.00	324.00
11/17/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Conducted testing and evidence review for control objective making sure all cash receipts are recorded in the period they are received, and documented findings in excel spreadsheet for senior review.	1.1	280.00	308.00
11/17/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and gained understanding and discussed with M. Blank the accrued analysis obtained from H. Krupitzer, Senior Manager.	0.6	240.00	144.00
11/17/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reponded to various emails regarding Delphi audit coordination activities.	0.5	650.00	325.00
11/17/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Debriefed on segregation of duties audit status update.	0.4	525.00	210.00
11/17/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated test document related to annual inventory observation.	2.1	280.00	588.00
11/17/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the summary memo for segregation of duties tests performed.	1.7	275.00	467.50
11/17/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on Property fluctuations explanation.	0.9	240.00	216.00
11/17/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated accounts receivable reconciliation documentation to include additional support for material reconciling items.	1.7	200.00	340.00
11/17/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compiled checklist for all divisions to ensure all support was received.	1.6	200.00	320.00
11/17/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed and coordinated with K. Maniaci re: Deloitte monthly update meetings with partners and D. Sherbin.	1.1	100.00	110.00
11/17/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated third quarter warranty memo to show only US balance for interim procedures.	1.4	270.00	378.00
11/17/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Provided guidance to Deloitte data quality group to stratify operating expense data obtained from Delphi accounting system.	2.9	270.00	783.00
11/17/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Met with T. Pionk re: cash in transit.	0.3	200.00	60.00
11/17/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the status update document with M. Kosonog.	0.5	275.00	137.50
11/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in Conference call regarding Europe, Middle East, Asia Grundig design issues.	0.2	480.00	96.00
11/17/05	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Finished first quarter selections for the Delphi General Ledger.	2.5	280.00	700.00
11/17/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented accounts receivable selection updates after speaking with G. Pham, Delphi, and K. Price, Delphi.	0.5	200.00	100.00
11/17/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Picked up derivatives information from the client.	0.8	240.00	192.00
11/17/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Finalized planning to submit for partner review.	1.9	390.00	741.00

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11/17/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax audit plan by account and planning memo.	0.9	490.00	441.00
11/17/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed on SAP meeting.	0.3	390.00	117.00
11/17/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Chassis management assessment.	3.5	480.00	1,680.00
11/17/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Meet with J. Town regarding capital spending for tooling.	0.2	280.00	56.00
11/17/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received for Energy and Chassis accounts receivable balances.	1.7	240.00	408.00
11/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in SAP meeting with T. Bomberski, R. Hale, and D. Ngyuen.	0.6	480.00	288.00
11/17/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the classification of the product warranty reserve fro Delphi Product and Service Solutions.	0.4	270.00	108.00
11/17/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on price testing of Non-Productive inventory.	1.5	240.00	360.00
11/17/05	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed year-end audit of income taxes planning memo.	0.5	750.00	375.00
11/17/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended the senior update meeting with all Deloitte seniors on the Delphi engagement (A. Bacarella, K. Urek, D. Ralbusky, C. Alsager).	0.5	270.00	135.00
11/17/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended Deloitte/Delphi working team segregation of duties audit status update.	0.9	525.00	472.50
11/17/05	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Stratified the credit and debit amount into buckets for income statement accounts after excluding some accounts.	4.0	280.00	1,120.00
11/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Steering revenue cycle.	0.7	480.00	336.00
11/17/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Delphi North America AS/2 application Planning workpapers.	3.0	650.00	1,950.00
11/17/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed inventory and accrued open items listing with M. Blank.	0.3	240.00	72.00
11/17/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for meeting with K. Price, Delphi, and G. Pham, Delphi, regarding reconciliation details needed.	2.7	200.00	540.00
11/17/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Participated in discussion with Deloitte team regarding status update the interim testing.	0.5	240.00	120.00
11/17/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the status update meeting with L. Tropea and M. Kosonog.	0.2	275.00	55.00
11/17/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for weekly segregation of duties working team meeting.	0.3	525.00	157.50
11/17/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Provided instructions for intangible asset audit procedures at the Thermal and Interior division to E. Schrot.	0.5	270.00	135.00
11/17/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Attended the segregation of duties status update meeting with the Delphi segregation of duties team.	1.0	275.00	275.00
11/17/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed workpapers for Thermal and Interior management assessment for the inventory cycle.	3.4	525.00	1,785.00
11/17/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Conducted testing and evidence review for control objective making sure revenue is recognized in accordance with GAAP, and documented findings in excel spreadsheet.	1.5	280.00	420.00
11/17/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed project pegasus information from client.	0.3	240.00	72.00
11/17/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed review of Energy and Chassis Financial Reporting business cycle management assessment.	3.9	390.00	1,521.00

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11/17/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails re: project management.	0.1	650.00	65.00
11/17/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Investigated customer promotions support at Delphi Product and Service Solutions for interim.	2.4	270.00	648.00
11/17/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared draft of international e-mail communication.	1.0	480.00	480.00
11/17/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and attended weekly senior update call to discuss audit status and coordinate testing procedures.	0.7	270.00	189.00
11/17/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Answered questions re: French fees.	0.3	490.00	147.00
11/17/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared and submitted follow up questions to the individuals that performed beginning balance testing for fixed asset in conjunction with the inventory observations.	0.6	240.00	144.00
11/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Sarbanes testing procedures for the Saginaw division as provided by V. Ziemke.	0.3	270.00	81.00
11/17/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: sales requests.	0.8	240.00	192.00
11/17/05	ZIEMKE, VALERIE LEA	MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Supervised staff re: questions related to business process testing at Saginaw.	0.9	480.00	432.00
11/17/05	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Prepared SAS 99 journal entry testing instructions for Packard, Steering and Headquarters.	1.9	490.00	931.00
11/17/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on Accrued Supplier Rebates.	1.6	240.00	384.00
11/17/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Participated in discussion with client re: unapplied cash for sundry receivables.	1.1	270.00	297.00
11/17/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the supporting detail regarding sales agency commissions at Delphi Product and Service Solutions.	1.5	270.00	405.00
11/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed pension demographic selection process with K. Jones.	0.2	270.00	54.00
11/18/05	HALL, JENNIFER M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ASEC TULSA	Sampled raw material solutions located in the vault to verify the accuracy of the composition of the solutions.	0.4	275.00	110.00
11/18/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and responded to emails received for the Delphi Sarbanes-Oxley procedures.	0.9	525.00	472.50
11/18/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and updated follow up questions to Ernst & Young for various cycles of Sarbanes-Oxley.	1.3	240.00	312.00
11/18/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed status of fraud specialist review and forwarded on specific information requested.	1.1	390.00	429.00
11/18/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed planning section for audit.	3.3	650.00	2,145.00
11/18/05	HALL, JENNIFER M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ASEC TULSA	Reviewed client inventory plans and instructions.	0.6	275.00	165.00
11/18/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for meeting with K. Price, Delphi, and G. Pham, Delphi, regarding reconciliation details needed.	0.9	200.00	180.00
11/18/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared expenditures control activity walkthrough review notes.	0.9	270.00	243.00

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11/18/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Factiva emails re: Delphi and General Motors.	0.7	100.00	70.00
11/18/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented responses from the discussion with S. Shaw, Ernst & Young Senior, which addressed Deloitte's questions on Ernst & Young's Sarbanes testing.	0.3	240.00	72.00
11/18/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Selected fixed asset control activities for testing.	1.0	270.00	270.00
11/18/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated inventory results for cutoff procedures.	0.8	200.00	160.00
11/18/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed sample size guidelines and other testing guidelines for Sarbanes-Oxley testing with M. Brenman, Senior.	0.6	270.00	162.00
11/18/05	HALL, JENNIFER M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ASEC TULSA	Obtained inventory compilation for raw materials.	0.1	275.00	27.50
11/18/05	GRAHAM, SCOTT R	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Discussed fraud risk status with K. Flemming and updated audit file.	0.4	500.00	200.00
11/18/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails re: project management.	0.3	650.00	195.00
11/18/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared inventory control activity testing review notes.	1.0	270.00	270.00
11/18/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with D. Sherbin and M. Loeb to discuss legal representation letter for the audit.	2.3	650.00	1,495.00
11/18/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on Property fluctuations explanation.	0.8	240.00	192.00
11/18/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed SFAS 146 with G. Siddall and drafted memo with background as it relates to Packard.	1.0	440.00	440.00
11/18/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed audit procedures around the Takata liability.	2.7	250.00	675.00
11/18/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed fixed asset testing performed by Ernst & Young and submitted a list of follow up questions to S. Shaw, Ernst & Young Senior.	2.3	240.00	552.00
11/18/05	HALL, JENNIFER M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ASEC TULSA	Toured plant with M. Hepler to gain an understanding of the layout of inventory items.	0.4	275.00	110.00
11/18/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing and documenting of property and real tax accrual.	2.5	240.00	600.00
11/18/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed workpapers for Thermal and Interior management assessment for the fixed assets cycle.	2.6	525.00	1,365.00
11/18/05	HALL, JENNIFER M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ASEC TULSA	Counted raw materials located in warehouse.	0.3	275.00	82.50
11/18/05	HALL, JENNIFER M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ASEC TULSA	Weighed raw materials solutions located in the vault.	0.2	275.00	55.00
11/18/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Provided time reporting	0.3	480.00	144.00
11/18/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed planning workpapers including 1600's.	1.4	650.00	910.00
11/18/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed treasury control activity foreign exchange testing.	0.6	270.00	162.00
11/18/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared Energy and Chassis division joint venture leadsheet.	3.2	240.00	768.00

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11/18/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed planning workpapers.	1.3	650.00	845.00
11/18/05	FLYNN, JASON T	PRINCIPAL	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed US discount rate analysis for Delphi audit.	1.0	710.00	710.00
11/18/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented results pertaining to account reconciliations.	1.4	200.00	280.00
11/18/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails re: project management.	0.1	650.00	65.00
11/18/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with K. Price, Delphi, and G. Pham, Delphi, to discuss reconciling items.	1.1	200.00	220.00
11/18/05	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Participated in control testing status update with client, D. Bayless.	1.3	650.00	845.00
11/18/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed workpapers for Thermal and Interior management assessment for the revenue cycle.	3.3	525.00	1,732.50
11/18/05	HALL, JENNIFER M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ASEC TULSA	Counted five types of substrates totaling 3,722 pieces of inventory.	0.5	275.00	137.50
11/18/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared inventory control activity walkthrough review notes.	0.8	270.00	216.00
11/18/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with P. Balser, to discuss reconciling items.	0.8	200.00	160.00
11/18/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared open items listing for year-end income tax audit.	0.5	390.00	195.00
11/18/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed workpapers for Thermal and Interior management assessment for the financial reporting cycle.	2.0	525.00	1,050.00
11/18/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with E. Heney to discuss property & real tax accrual.	1.2	240.00	288.00
11/18/05	HALL, JENNIFER M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ASEC TULSA	Packaged and transported raw material solutions for shipment.	0.3	275.00	82.50
11/18/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed treasury control activity foreign exchange walkthrough.	1.4	270.00	378.00
11/18/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tied in test counts related to the physical inventory.	3.3	250.00	825.00
11/18/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed and addressed partner comments on 2005 planning documentation.	1.0	390.00	390.00
11/18/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed Special Tool testing (wp. 5800A).	1.8	240.00	432.00
11/18/05	HALL, JENNIFER M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ASEC TULSA	Counted seven types of finished goods inventory totaling 4,350 inventory items.	0.6	275.00	165.00
11/18/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with F. Nance, Director of Internal Audit to discuss progress and client availability.	0.8	240.00	192.00
11/18/05	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed OPEB bond portfolio analysis.	4.0	490.00	1,960.00
11/18/05	HALL, JENNIFER M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ASEC TULSA	Counted three types of work in process inventory totaling 20,021 pieces.	0.8	275.00	220.00
11/18/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed-up network.	0.5	100.00	50.00

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11/18/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated account receivable selections with additional shipping documentation detail.	2.4	200.00	480.00
11/18/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested the rollforward of property from prior year to 9/30/05.	2.0	250.00	500.00
11/18/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared year-end income tax audit planning memo.	1.6	525.00	840.00
11/18/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with S. Shaw regarding Sarbanes-Oxley inventory testing.	0.7	270.00	189.00
11/18/05	HALL, JENNIFER M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ASEC TULSA	Counted raw materials solutions located in the vault to test quantity and weight of the solutions.	0.5	275.00	137.50
11/18/05	HALL, JENNIFER M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ASEC TULSA	Obtained documents for materials release and shipping documents.	0.4	275.00	110.00
11/18/05	PANG, RITA Y	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Assisted J. Flynn's audit support team with reviewing bond portfolio analysis used for financial statement disclosures of Delphi's pension and retiree medical plans.	0.5	490.00	245.00
11/18/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and distributed project financials to B. Plumb re: receivables report and invoice aging report.	0.6	100.00	60.00
11/18/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed fixed asset testing to be performed with M. Brenman, Senior.	0.2	270.00	54.00
11/18/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on property testing.	0.8	240.00	192.00
11/18/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed sample size guidelines and other testing guidelines for Sarbanes-Oxley testing with S. Zimmer.	0.6	240.00	144.00
11/18/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for meeting with P. Balser, Delphi, to discuss reconciling items within accounts receivable.	0.5	200.00	100.00
11/18/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with S. Shaw, Ernst & Young senior regarding Sarbanes-Oxley inventory testing.	0.7	240.00	168.00
11/18/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed investments testing in minority joint ventures of Delphi Packard.	1.2	240.00	288.00
11/18/05	HALL, JENNIFER M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ASEC TULSA	Discussed inventory count procedures with inventory coordinator C. Chewy to understand how items were to be counted.	0.4	275.00	110.00
11/18/05	HALL, JENNIFER M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ASEC TULSA	Recorded test count data to audit workpapers.	3.3	275.00	907.50
11/18/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Met with T. Bomberski to discuss segregation of duties audit.	1.0	525.00	525.00
11/18/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with J. Lowry, Property, to discuss open items list.	0.5	240.00	120.00
11/19/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed investment workpapers.	2.6	390.00	1,014.00
11/19/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Researched SOP 90-7 accounting questions presented by S. Kihn related to 10-K disclosures.	1.7	650.00	1,105.00
11/19/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed Sarbanes-Oxley fixed asset testing.	2.9	390.00	1,131.00
11/20/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented Automotive Holdings Group Financial Reporting cycle unusual items walkthrough example.	0.7	280.00	196.00
11/20/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented Automotive Holdings Group Financial Reporting cycle re-performance and independent testing.	2.7	280.00	756.00
11/20/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received for Thermal division accounts receivable balances.	1.2	240.00	288.00

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11/20/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for international planning calls.	1.1	650.00	715.00
11/20/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received for Energy and Chassis division accounts receivable balances.	1.3	240.00	312.00
11/21/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Completed Automotive Holdings Group open item request list.	2.1	280.00	588.00
11/21/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Worked on analysis of Energy and Chassis interim equity.	1.6	200.00	320.00
11/21/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Attended the "what if" tool walkthrough for North America with J. Stiles.	1.5	275.00	412.50
11/21/05	SHAFFER, SCOTT IAN	PARTNER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed the workpaper regarding SAS 99.	0.6	750.00	450.00
11/21/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the revenue business process for Dayton receivables center.	3.2	280.00	896.00
11/21/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed Saginaw interim testing procedures with S. Zmuda re: property.	0.5	270.00	135.00
11/21/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: sales selections.	0.6	240.00	144.00
11/21/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Evaluated and documented the management assessment for the employee cost cycle.	3.2	280.00	896.00
11/21/05	GRAHAM, SCOTT R	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed workpaper related to SAS 99 journal testing.	3.0	500.00	1,500.00
11/21/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed prior year special tools workpapers and determined procedures for current year.	0.8	270.00	216.00
11/21/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with A. Lucassen to pull security administration samples from Hungary.	0.2	275.00	55.00
11/21/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Completed open item list for Energy and Chassis Inventory.	0.7	280.00	196.00
11/21/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared workpapers for Steering division accounts receivable balances.	1.1	240.00	264.00
11/21/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Closed review notes and updated documentation regarding inventory observation procedures.	1.3	270.00	351.00
11/21/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and led Americas interim update conference call.	1.5	440.00	660.00
11/21/05	SNYDER, BILL L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed engagement budget to actual results.	0.5	490.00	245.00
11/21/05	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Conducted stratification analysis for sales and cost of sales accounts for second quarter.	2.0	280.00	560.00
11/21/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: inventory selections.	0.9	240.00	216.00
11/21/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed testing for reconciliation of Annual Physical Inventory to perpetual records and updated tickmarks for 2005.	1.1	280.00	308.00
11/21/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the physical inventory support at Delphi Product and Service Solutions.	0.4	270.00	108.00
11/21/05	CROWLEY, MARK J	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed and discussed open audit issues with staff and managers.	2.5	650.00	1,625.00
11/21/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed investments testing in minority joint ventures of Delphi Packard.	1.5	240.00	360.00

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11/21/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated 2004 accounts receivable aging reconciliation for 2005.	2.2	280.00	616.00
11/21/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and participated in European partner update call led by S. Szalony.	2.2	390.00	858.00
11/21/05	GREEN, JONATHAN DAVID	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Pulled several sets of data from Hyperion for audit staff.	0.8	280.00	224.00
11/21/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Led and debriefed from European interim update conference call.	1.5	440.00	660.00
11/21/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented the audit procedures applied to accrued legal liability at Delphi Product and Service Solutions.	0.4	270.00	108.00
11/21/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Completed special tools testing.	3.9	270.00	1,053.00
11/21/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed SOP 90-7 accounting with S. Kihn related to 10-K disclosures.	0.8	650.00	520.00
11/21/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed SAS 99 journal entry testing selections and requirements and submitted requests to I. Smith, Packard.	0.8	240.00	192.00
11/21/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated Energy and Chassis open items listing.	1.6	240.00	384.00
11/21/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Started Energy and Chassis property testing.	0.9	280.00	252.00
11/21/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed review of Energy and Chassis inventory business cycle management assessment.	3.9	390.00	1,521.00
11/21/05	GRAHAM, SCOTT R	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed workpapers related to the fraud risk assessment.	1.1	500.00	550.00
11/21/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tools information and detail for Energy & Chassis provided by Fixed Asset Supervisor.	1.3	270.00	351.00
11/21/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Assessed inventory control framework.	0.7	240.00	168.00
11/21/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the follow up questions on the what if tool with J. Stiles.	0.3	275.00	82.50
11/21/05	STEINER, ROBERT C JR	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed of 12/31/2005 audit planning.	3.5	670.00	2,345.00
11/21/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed fixed asset additions rollforward and made additions selections for audit testing for trial balance.	3.4	270.00	918.00
11/21/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Audited the accrued payroll liability support at Delphi Product and Service Solutions.	0.3	270.00	81.00
11/21/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and investigated the co-op accrual at Delphi Product and Service Solutions.	1.3	270.00	351.00
11/21/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with client K. Williams regarding accrued liabilities at Delphi Product and Service Solutions.	0.4	270.00	108.00
11/21/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Worked on interim cash for Energy and Chassis.	0.4	200.00	80.00
11/21/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the security administration test follow up with H. Mundhra.	0.8	275.00	220.00
11/21/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed Energy and Chassis interim accounts receivable.	3.3	200.00	660.00
11/21/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed outstanding questions on Sarbanes-Oxley testing performed by Ernst & Young.	0.8	240.00	192.00

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11/21/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with B. Steiner, J. Aughton, and M. Crowley to discuss planning.	3.6	650.00	2,340.00
11/21/05	GARRETT, GEORGE N	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed draft Form 10Q for SEC compliance and provided comments to S. Szalony.	1.0	650.00	650.00
11/21/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated draft of December Audit Committee presentation.	1.3	650.00	845.00
11/21/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared workpapers for Steering division inventory balances.	1.6	240.00	384.00
11/21/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails re: project management.	0.2	650.00	130.00
11/21/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy and Chassis Special Tooling rollforward of workpapers.	3.6	280.00	1,008.00
11/21/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the FAS 48 Reserve analysis for Delphi Product and Service Solutions.	0.3	270.00	81.00
11/21/05	AUKERMAN, JEFFREY A	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in engagement status conference call.	0.5	650.00	325.00
11/21/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Downloaded Sandusky plant inventory information for cutoff testing.	1.6	240.00	384.00
11/21/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Completed testing on non-XM sundry accounts receivable sub-accounts.	3.9	270.00	1,053.00
11/21/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with E. Hoch on Energy & Chassis interim questions on testing procedures for inventory and joint venture investments.	0.6	270.00	162.00
11/21/05	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Supervised staff re: questions related to business process testing.	1.0	480.00	480.00
11/21/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed with M. Whiteman re: hyperion user updates.	0.4	100.00	40.00
11/21/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meetings with clients regarding accrued payroll at Delphi Product and Service Solutions.	0.7	270.00	189.00
11/21/05	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Documented Poland trial balance deficiencies.	1.4	280.00	392.00
11/21/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed questions relating to property balances with Delphi staff.	0.7	240.00	168.00
11/21/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Continued to analyze accounts receivable reconciliations	3.2	200.00	640.00
11/21/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared summary of planning timing summary with K. Fleming.	0.9	650.00	585.00
11/21/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed November, December and January staff requirements.	0.7	650.00	455.00
11/21/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Participated in discussion with D. Ralbusky regarding accounts receivable reconciliation.	0.1	280.00	28.00
11/21/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and met with Automotive Holdings Group General Accounting Manager re: schedule of schedules requests update and questions on requests.	1.2	270.00	324.00
11/21/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Made productive inventory selections and requested support.	0.9	240.00	216.00

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11/21/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for audit committee meeting and edited presentation.	1.5	650.00	975.00
11/21/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed Saginaw interim testing procedures with E. Strempek re: accounts receivable.	0.3	270.00	81.00
11/21/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended Delphi/Deloitte general computer controls Sarbanes audit European Update.	1.0	525.00	525.00
11/21/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in international planning and status update call with Asia-Pacific regional team partners and managers with S. Szalony and K. Fleming.	0.5	650.00	325.00
11/21/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the support for trade accounts payable at Delphi Product and Service Solutions.	1.4	270.00	378.00
11/21/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed audit area status with D. Ralbusky.	0.5	240.00	120.00
11/21/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Tracked accounts receivable reconciliation performed by Delphi.	0.2	280.00	56.00
11/21/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Worked with R. Bellini to pull Energy & Chassis sub-accounts for accounts receivable from SAP application.	1.3	270.00	351.00
11/21/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Energy & Chassis General Accounting Manager re: schedule of schedules requests update.	0.6	270.00	162.00
11/21/05	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Participated in control testing status update with client, D. Bayless.	1.1	650.00	715.00
11/21/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created questions relating to joint ventures to discuss with Delphi staff.	0.4	240.00	96.00
11/21/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Looked up sub-account detail for Energy and Chassis accounts receivable on SAP.	2.1	200.00	420.00
11/21/05	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and organized board of director minutes to retain in audit workpapers.	1.2	390.00	468.00
11/21/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Determined primary and secondary reviewers for Greater Performance System.	0.5	270.00	135.00
11/21/05	GIORGI, DIANE M	PARAPROFESSIONAL	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Sent email to J. Tingar in regard to International invoice for Australia.	0.2	65.00	13.00
11/21/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed special tools ledger and made selections for audit procedures for tooling additions and rebills on the trial balance.	3.3	270.00	891.00
11/21/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed with M. Sakowski re: SAP access for certain Deloitte staff individuals.	0.3	100.00	30.00
11/21/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared workpapers for Steering division property balances.	1.3	240.00	312.00
11/21/05	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and updated planning documents for review by B. Steiner.	3.8	650.00	2,470.00
11/21/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed questions relating to income taxes with Delphi staff.	0.4	240.00	96.00
11/21/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed fixed asset questions with S. Shaw, Ernst & Young senior.	2.3	240.00	552.00
11/21/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Researched SOP 90-7 accounting questions presented by S. Kihn, Delphi related to 10-K disclosures.	2.3	650.00	1,495.00

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11/21/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared open items list relating to Dayton receivables center.	1.3	240.00	312.00
11/21/05	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi FAS 106 termination issues.	0.5	490.00	245.00
11/21/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Audited the prepaid maintenance agreements at Delphi Product and Service Solutions.	0.9	270.00	243.00
11/21/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed audit questions relating to property balances with C. Alsager.	0.2	240.00	48.00
11/21/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed review of supporting evidence for Energy and Chassis management assessment workplans.	3.6	390.00	1,404.00
11/21/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed questions relating to accounts payable balances with Delphi staff.	0.6	240.00	144.00
11/21/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with B. Bean regarding accounts receivable aging account reconciliation.	0.2	280.00	56.00
11/21/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and sent AS2 application files requested by B. Steiner.	2.4	100.00	240.00
11/21/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared workpapers for headquarters accounts receivable balances.	0.8	240.00	192.00
11/21/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Analyzed Automotive Holdings Group interim Investments.	1.7	200.00	340.00
11/21/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Provided planning documentation to concur and assisted with questions.	1.6	390.00	624.00
11/21/05	HURLEY, TIMOTHY R	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Performed initial review of October time entries by team.	1.2	525.00	630.00
11/21/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Review Ernst & Young Sarbanes-Oxley work.	3.7	390.00	1,443.00
11/21/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed open items listing and response rate by accounting staff to Deloitte with F. Nance, Director of Internal Audit.	0.8	240.00	192.00
11/21/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails re: project management.	0.2	650.00	130.00
11/21/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Met with E. Stevons re: investments.	0.3	200.00	60.00
11/21/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed audit area questions relating to property balances with K. Urek.	0.3	240.00	72.00
11/21/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed and reviewed demographic testing plan for pension and OPEB.	1.4	390.00	546.00
11/21/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Gained an understanding of tooling testing from 2004 test plans.	1.3	280.00	364.00
11/21/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated accounts receivable aging reconciliation testing.	1.8	280.00	504.00
11/21/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented accounts receivable accounts.	3.4	200.00	680.00
11/21/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with C. Alsager re: open items.	0.6	240.00	144.00
11/21/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior documents with K. Urek.	0.8	200.00	160.00

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11/21/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented sundry receivables Summary of Passed Adjustments item.	0.9	270.00	243.00
11/21/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and participated in planning and risk assessment discussion with B. Steiner, B. Plumb and M. Crowley.	2.1	650.00	1,365.00
11/21/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed preliminary assessment of the revenue cycle business cycle controls.	2.5	280.00	700.00
11/21/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed Energy and Chassis Fixed Assets additions selections.	1.7	280.00	476.00
11/21/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Participated in the North/South America update call.	0.7	440.00	308.00
11/21/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared fixed assets cycle questions to discuss with Ernst & Young.	1.7	240.00	408.00
11/21/05	AUKERMAN, JEFFREY A	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Read internal audit reports relating to Packard division.	0.4	650.00	260.00
11/21/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the changes to the segregation of duties review tool as per discussions with D. Huffman.	2.5	275.00	687.50
11/21/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed-up network.	0.6	100.00	60.00
11/21/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and led Asia Pacific interim update conference call.	1.0	440.00	440.00
11/21/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed revisions to Deloitte's presentation re: Delphi's December Audit Committee Meeting.	1.0	100.00	100.00
11/21/05	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Ran the SAS program and got the journal entry selections for the second quarter.	2.4	280.00	672.00
11/21/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Gained understanding on accounts receivable aging account reconciliation.	1.2	280.00	336.00
11/21/05	STEINER, ROBERT C JR	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed of 12/31/2005 risk assessment.	3.5	670.00	2,345.00
11/21/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the coordination of Deloitte and Delphi teams to pull the access forms with T. Bomberski.	0.5	275.00	137.50
11/21/05	SASSO, ANTHONY V	DIRECTOR	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Responded to inquiry from J Aughton re: condensed combined financials.	0.6	670.00	402.00
11/21/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior audit evidence with E. Schrot.	0.8	270.00	216.00
11/21/05	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed the journal entry testing programs for the second quarter.	2.0	280.00	560.00
11/21/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed all support for all accrued liabilities at Delphi Product and Service Solutions.	2.2	270.00	594.00
11/21/05	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Documented revenue process business controls for Dayton service center and made additional requests based on review of evidence received.	1.9	280.00	532.00
11/21/05	VAN ARSDELL, STEPHEN C	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed draft of presentation for December 6 Audit Committee meeting.	0.5	620.00	310.00
11/21/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed pulling access forms from Hungary for security administration test with T. Bomberski.	0.2	275.00	55.00

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11/21/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed preliminary assessment of management assessment on the employee cost cycle.	2.7	280.00	756.00
11/21/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Made inventory in transit selections for testing and met with client.	1.1	240.00	264.00
11/21/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Closed partner review notes on planning workpapers.	0.4	270.00	108.00
11/21/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Met with J. Jurasek re: 1880 accounts.	0.3	200.00	60.00
11/22/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Discussed FAS 48 analysis at Delphi Product and Service Solutions with client contact K. Williams.	0.4	270.00	108.00
11/22/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed the systems migration to the new Delphi Hyperion servers.	3.5	280.00	980.00
11/22/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with J. Green re: global deficiency tracking sheet.	0.3	390.00	117.00
11/22/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed and reviewed open items in planning.	0.7	390.00	273.00
11/22/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed questions relating to accounts payable balances with Delphi staff.	0.4	240.00	96.00
11/22/05	PETERSON, JOHN D G	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and conference called with K. Fleming re: team issues and deadlines.	0.4	500.00	200.00
11/22/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Followed up on request for third party providers for benefit liability procedures.	0.5	270.00	135.00
11/22/05	STEINER, ROBERT C JR	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed of 12/31/2005 risk assessment.	2.5	670.00	1,675.00
11/22/05	HURLEY, TIMOTHY R	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Participated in call to data analyst to rerun October due to changes performed by team.	0.3	525.00	157.50
11/22/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented the audit procedures regarding product discount liabilities at Delphi Product and Service Solutions.	2.3	270.00	621.00
11/22/05	FLYNN, JASON T	PRINCIPAL	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed US discount rate analysis for Delphi audit.	1.0	710.00	710.00
11/22/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Revised third quarter 2005 tax provision memo.	0.5	525.00	262.50
11/22/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Participated in meeting with K. Wallace re:fixed asset testing.	0.3	240.00	76.80
11/22/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared Ostrow (Poland) control audit tool templates for upload and performed upload.	1.6	390.00	624.00
11/22/05	GRAHAM, SCOTT R	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed incorporated audit responses in preparation of a conference call.	3.7	500.00	1,850.00
11/22/05	SHAFFER, SCOTT IAN	PARTNER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed the workpaper re: SAS 99 and incorporate Audit responses all in preperation of a conference call.	3.0	750.00	2,250.00
11/22/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for meeting with K. Wallace re: third quarter review.	0.2	240.00	57.60
11/22/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed safeguarding of assets cycle testing.	1.4	240.00	336.00

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11/22/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated accounts receivable aging reconciliation to completion.	2.5	280.00	700.00
11/22/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Debriefed from meeting re: concurring review planning notes.	0.5	440.00	220.00
11/22/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed accrued liabilities for Automotive Holdings Group and determined additional requests to be made based on current year activity.	1.5	270.00	405.00
11/22/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Gathered and verified summary of entries that may not have been identified by the client upon client's request.	1.0	440.00	440.00
11/22/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Started Energy and Chassis impairment testing.	1.3	280.00	364.00
11/22/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed questions relating to accounts receivable balances with Delphi staff.	0.6	240.00	144.00
11/22/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with L. Irrer and J. Deason re: journal entry testing selections.	0.4	270.00	108.00
11/22/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared open items listing and went over status update with client.	1.8	270.00	486.00
11/22/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed and requested documentation for our journal entry testing procedures for the Saginaw division.	2.3	270.00	621.00
11/22/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared Jelesnia (Poland) control audit tool templates for upload.	0.4	390.00	156.00
11/22/05	SHAFFER, SCOTT IAN	PARTNER	SAS 99 / JOURNAL ENTRY TESTING	Discussed the workpaper re: SAS 99 with J. Aughton and S. Graham on the conference call.	1.5	750.00	1,125.00
11/22/05	AUGHTON, JEFFERY S	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in discussion of B. Steiner's comments on planning documents with B. Plumb, K. Fleming and S. Szalony.	0.8	650.00	520.00
11/22/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed analysis on the overseas coverage of divisional lower of cost or market calculations.	1.2	270.00	324.00
11/22/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Downloaded New Brunswick plant inventory information for cutoff testing.	1.3	240.00	312.00
11/22/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Coordinated interim audit sampling procedures with D. Ralbusky.	0.3	270.00	81.00
11/22/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the "what if" tool walkthrough notes documented during the walkthrough with D. Hoffman.	0.8	275.00	220.00
11/22/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Met with E. Stevons re: accounts receivable accounts.	0.6	200.00	120.00
11/22/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated accounts receivable aging recondition testing tickmarks to agree with 2005 testing procedures.	1.0	280.00	280.00
11/22/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Downloaded Kettering plant inventory information for observation testing.	1.1	240.00	264.00
11/22/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed tooling testing by updated testing workpapers.	1.5	280.00	420.00
11/22/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed client's documentation received on tier II testing performed this year.	0.5	275.00	137.50
11/22/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Met with J. King re: account selection.	0.3	200.00	60.00
11/22/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed Energy and Chassis interim Equity.	2.2	200.00	440.00
11/22/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared Poland control audit tool templates for upload.	0.2	390.00	78.00

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11/22/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails re: project management.	0.4	650.00	260.00
11/22/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed sampling method for each of the divisions with K. Urek.	0.3	270.00	81.00
11/22/05	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Supervised staff re: questions related to business process testing.	0.7	480.00	336.00
11/22/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with M. O'Hare re: sundry prepaid.	0.3	270.00	81.00
11/22/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Created depreciation workpapers for testing.	1.5	240.00	367.20
11/22/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed Energy and Chassis interim accounts receivable.	1.8	200.00	360.00
11/22/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Started testing for Energy and Chassis Special Tooling additions.	0.7	280.00	196.00
11/22/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with C. Rolbuski regarding accounts receivable aging reconciliation.	0.4	280.00	112.00
11/22/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed long term debt for Automotive Holdings Group and determined additional requests to be made based on current year activity.	0.8	270.00	216.00
11/22/05	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Documented Germany trial balance deficiencies.	1.6	280.00	448.00
11/22/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: inventory aging analysis.	0.5	240.00	120.00
11/22/05	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed the SAS stratifications with T. Sticklinski.	0.6	280.00	168.00
11/22/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed status update of open items.	1.0	440.00	440.00
11/22/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed revised risk assessment working papers.	0.6	650.00	390.00
11/22/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented selections for the prepaid sundry account selections.	0.9	270.00	243.00
11/22/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Addressed manager comments for other asset testing.	0.3	240.00	72.00
11/22/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed understanding of 2004 testing procedures related to fixed asset depreciation recalculation testing.	0.7	280.00	196.00
11/22/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented accounts receivable detail received.	3.8	200.00	760.00
11/22/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Worked on interim cash for Automotive Holdings Group.	1.1	200.00	220.00
11/22/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated fixed asset depreciation for Saginaw Division.	1.4	280.00	392.00
11/22/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared timesheets	1.5	650.00	975.00
11/22/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed analysis and documentation of Delphi Product and Service Solutions re: property, plant and equipment additions.	2.5	240.00	609.60

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11/22/05	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed second quarter SAS 99 analysis documentation.	0.6	450.00	270.00
11/22/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared workpapers relating to special tooling balances.	1.2	240.00	288.00
11/22/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and responded to email from Deloitte-Italy team re: control audit tool reporting inquiries.	0.3	390.00	117.00
11/22/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared memo summarizing planning process.	3.4	390.00	1,326.00
11/22/05	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Read the raw journal entry data for the third quarter and transferred into SAS program.	2.0	280.00	560.00
11/22/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared Automotive Holdings Group inventory analysis.	1.4	240.00	336.00
11/22/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared review notes relating to accounts receivable selections.	0.5	200.00	100.00
11/22/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared Tychy (Poland) control audit tool templates for upload and performed upload.	0.9	390.00	351.00
11/22/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and responded to email from Deloitte-France Team re: control audit tool reporting inquiries.	0.3	390.00	117.00
11/22/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed investments testing in minority joint ventures of Delphi Packard.	2.9	240.00	696.00
11/22/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Started Energy and Chassis Beginning Balance testing.	2.2	280.00	616.00
11/22/05	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Documented Germany Trial Balance deficiencies.	1.1	280.00	308.00
11/22/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Determined procedures for auditing support behind productive and non-productive inventory for Energy & Chassis.	0.2	270.00	54.00
11/22/05	AMARNANI, KASHISH	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed second quarter SAS 99 deliverable with S. Shuling.	0.5	290.00	145.00
11/22/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated time report descriptions for bankruptcy.	1.5	650.00	975.00
11/22/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior investments.	1.4	200.00	280.00
11/22/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated fixed asset depreciation testing for Saginaw Division.	1.7	280.00	476.00
11/22/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Discussion with M. Werner re: Delphi Product and Service Solutions design deficiencies.	0.2	390.00	78.00
11/22/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and discussed B. Steiner's observations and suggestions about planning.	2.1	650.00	1,365.00
11/22/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed concur partner review points on 2005 planning documentation.	1.0	390.00	390.00
11/22/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Agreed and documented support for the FAS 48 reserve at Delphi Product and Service Solutions.	1.7	270.00	459.00
11/22/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Downloaded Automotive Holdings Group plant inventory information for aging.	2.3	240.00	552.00
11/22/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented and analyzed responses received from S. Shaw, Ernst & Young Senior that addressed Deloitte's questions on the Sarbanes testing performed by Ernst & Young.	0.8	240.00	192.00

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11/22/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed accounts payable for Automotive Holdings Group and determined additional requests to be made based on current year activity.	1.1	270.00	297.00
11/22/05	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Summarized the credit and debit amount by quarter and plant for sales and cost of sales accounts for SAP application plants.	3.0	280.00	840.00
11/22/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared and met with B. Steiner, B. Plumb, J. Aughton, K. Fleming and S. Szalony re: concurring planning notes.	1.0	440.00	440.00
11/22/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed Automotive Holdings Group equity with R. Bellinni re: new accounts in 2005.	0.2	270.00	54.00
11/22/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with E. Strempek to discuss account receivable reconciliation procedures.	0.3	270.00	81.00
11/22/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared ASC (Poland) control audit tool templates for upload and performed upload.	0.6	390.00	234.00
11/22/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for, participated in and debriefed meeting with on fraud assessment documentation with J. Aughton, S. Graham and S. Shaffer.	1.6	390.00	624.00
11/22/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed status update for audit procedures at the Dayton Receivables Center and communicated status to client.	2.7	270.00	729.00
11/22/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Investigated the accounts payable support not agreeing to the reconciliations at Delphi Product and Service Solutions.	1.4	270.00	378.00
11/22/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Tested work papers prepared for Delphi Product and Service Solutions inventory costing sampling.	1.3	240.00	314.40
11/22/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented our testing procedures for the accrued liabilities recorded on the Saginaw division.	2.8	270.00	756.00
11/22/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with E. Strempek to discuss fixed asset depreciation testing procedures.	0.2	270.00	54.00
11/22/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Inputted sales information into analytic.	0.8	240.00	192.00
11/22/05	PETERSON, JOHN D G	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Drafted email to B. Shoultz, T. Hurley re: revised deadlines for monthly datasets and required changes in timing.	0.4	500.00	200.00
11/22/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Started Energy and Chassis Construction in Progress testing.	2.1	280.00	588.00
11/22/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Addressed concurring review points on planning.	1.3	390.00	507.00
11/22/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Worked on analysis of Automotive Holdings Group interim accounts receivable.	1.4	200.00	280.00
11/22/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with V. Ziemke re: international testing results.	0.2	390.00	78.00
11/22/05	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Documented China trial balance deficiencies.	0.8	280.00	224.00
11/22/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed property impairments in 2005 for Energy & Chassis.	0.4	270.00	108.00
11/22/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed accrued liabilities for Energy & Chassis and determined additional requests to be made based on current year activity.	1.6	270.00	432.00
11/22/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed XM subsidy workpapers from client.	2.1	270.00	567.00

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11/22/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed pulling the change request from Europe to perform the security administration test with T. Bomberski.	0.3	275.00	82.50
11/22/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared workpapers relating to inventory balances.	1.7	240.00	408.00
11/22/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared workpapers relating to Steering division accounts payable balances.	1.4	240.00	336.00
11/22/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Created Energy and Chassis Property and Tooling open item list.	1.8	280.00	504.00
11/22/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Followed-up on Headquarters reconciliation requests and discussions with client regarding reconciliation requests.	1.1	270.00	297.00
11/22/05	UREK, KYLE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated Sarbanes-Oxley documentation regarding revenue cycle coverage at the Dayton Receivables Center.	1.3	270.00	351.00
11/22/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed question relating to property balances with Delphi staff.	0.6	240.00	144.00
11/22/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Investigated the warranty and policy reserve support at Delphi Product and Service Solutions.	1.1	270.00	297.00
11/22/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Audited inventory standard cost testing at Delphi Product and Service Solutions.	0.8	270.00	216.00
11/22/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared workpapers relating to headquarters accounts receivable balances.	1.1	240.00	264.00
11/22/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed notes pertaining to Delphi Product and Service Solutions fixed asset additions.	0.5	240.00	110.40
11/22/05	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Documented Italy trial balance deficiencies.	0.6	280.00	168.00
11/22/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared selections for construction work in process selections.	0.5	240.00	120.00
11/22/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items listing for interim testing.	0.4	240.00	96.00
11/22/05	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Documented Mexico trial balance deficiencies.	1.3	280.00	364.00
11/22/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and documented the FAS 48 reserve at Delphi Product and Service Solutions.	3.2	270.00	864.00
11/22/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the what if tool walkthrough discussions had with D. Hoffman.	2.2	275.00	605.00
11/22/05	PETERSON, JOHN D G	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Drafted project update to C. Lane.	0.3	500.00	150.00
11/22/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed fixed asset rollforward and made asset addition selections for audit procedures on the trial balance.	3.5	270.00	945.00
11/22/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with D. Ralbusky regarding fixed asset depreciation.	0.2	280.00	56.00
11/22/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and performed preliminary assessment for the expenditure business cycle process controls.	1.7	280.00	476.00
11/22/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Footed interim figures for Automotive Holdings Group investments.	1.6	200.00	320.00
11/22/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Collected and analyzed accounts receivable subaccount reconciliations	1.9	200.00	380.00
11/22/05	STEINER, ROBERT C JR	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed of 12/31/2005 audit planning.	3.5	670.00	2,345.00

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11/22/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Downloaded Energy and Chassis plants inventory information for aging.	2.1	240.00	504.00
11/22/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed and documented Delphi Product and Service Solutions work in process additions.	1.7	240.00	412.80
11/22/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Evaluated and documented the management assessment analysis for the expenditure cycle.	3.5	280.00	980.00
11/22/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed review of Energy and Chassis revenue business cycle management assessment.	3.1	390.00	1,209.00
11/22/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with S. Potter re: global deficiency tracking sheet.	0.3	280.00	84.00
11/22/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed pulling the change request for North America with J. Stiles for the security administration testing.	0.5	275.00	137.50
11/22/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed construction work in process selections with Delphi staff.	0.7	240.00	168.00
11/22/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed notes re: work in process additions.	0.4	240.00	93.60
11/22/05	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Documented United Kingdom trial balance deficiencies.	0.4	280.00	112.00
11/22/05	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Documented US trial balance deficiencies.	2.3	280.00	644.00
11/22/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed other assets for Automotive Holdings Group and determined additional requests to be made based on current year activity.	2.3	270.00	621.00
11/22/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the last year's tier II user access audit test procedures.	1.7	275.00	467.50
11/22/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed demographic testing procedures from prior year and incorporated comments from managers for current year testing.	0.3	270.00	81.00
11/22/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in discussion of fraud risk procedure planning with K. Fleming, S. Graham and S. Shaffer.	1.5	650.00	975.00
11/22/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared selections for fixed asset additions.	0.6	240.00	144.00
11/22/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussion with S. Potter re: international testing results.	0.3	480.00	144.00
11/22/05	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Summarized the credit and debit amount by quarter and plant for sales and cost of sales accounts for Delphi General Ledger plants.	1.9	280.00	532.00
11/23/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Downloaded Needmore plant inventory information for cutoff testing.	1.7	240.00	408.00
11/23/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Cleared review notes for inventory observation planning procedures.	2.1	270.00	567.00
11/23/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed status of Special Tools workpapers with E. Stzempeck.	0.4	240.00	96.00
11/23/05	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Created a listing of the trial balance deficiencies for India.	2.3	280.00	644.00
11/23/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed and documented all open areas regarding accrued liabilities at Delphi Product and Service Solutions.	1.2	270.00	324.00
11/23/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Participated in meeting with K. Wallace re: work in process.	0.2	240.00	57.60

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11/23/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared work papers relating to special tools accounts.	1.6	240.00	384.00
11/23/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with K. Urek re: inventory testing.	0.5	340.00	170.00
11/23/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Analyzed Automotive Holdings Group property, plant and equipment for interim.	3.1	200.00	620.00
11/23/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated Energy & Chassis open item list and sent to General Accounting Manager.	0.4	270.00	108.00
11/23/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Downloaded Kettering plant inventory information for cutoff testing.	1.1	240.00	264.00
11/23/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed interim testing procedures on the accrued liabilities re: warranty, liability, legal analysis.	3.3	270.00	891.00
11/23/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Follow up with K. Jones re: ss#.	0.8	200.00	160.00
11/23/05	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Discussed with S. Brown about the Delphi General Ledger third quarter data and ran the second quarter selections for standard transactions.	4.0	280.00	1,120.00
11/23/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Analyzed Energy and Chassis interim accounts receivable.	3.2	200.00	640.00
11/23/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed client's documentation to validate the timeline of the segregation of duties testing.	0.8	275.00	220.00
11/23/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Worked on footing numbers for interim Automotive Holdings Group for equity.	1.0	200.00	200.00
11/23/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed Energy & Chassis inventory procedures with E. Hoch re: additional detail and support required for 2005.	0.5	270.00	135.00
11/23/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed and transferred all accounts receivable documentation.	1.5	280.00	420.00
11/23/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Participated in meeting with K. Wallace to discuss depreciation.	0.3	240.00	69.60
11/23/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Separated Delphi Product and Service Solutions work in process for the year from beginning balance for testing purposes.	0.5	240.00	115.20
11/23/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the XM B-Stock analysis support to ensure audit procedures were completed for Delphi Product and Service Solutions.	0.4	270.00	108.00
11/23/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tools information provided and tried to tie out to detailed support for beginning balance.	0.9	270.00	243.00
11/23/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared workpapers for headquarters accounts receivable balances.	1.1	240.00	264.00
11/23/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with J. Deason re: journal entry testing and customer receipt analysis.	0.3	270.00	81.00
11/23/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Recalculated depreciation for Delphi Product and Service Solutions fixed assets.	1.8	240.00	429.60
11/23/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared work papers relating to inventory accounts.	1.3	240.00	312.00
11/23/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed Automotive Holdings Group accounts receivable with R. Bellini re: new accounts and procedures required.	0.4	270.00	108.00
11/23/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed systems migration to the new Hyperion servers.	1.0	280.00	280.00
11/23/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched and provided information to French team on the E-Heater warranty accrual.	0.6	390.00	234.00

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11/23/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Tomas regarding the preparation and audit procedures for fixed asset at Delphi Product and Service Solutions.	0.9	270.00	243.00
11/23/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed client prepared documentation for the warranty, legal, and product liability recorded as of 9/30/05.	1.9	270.00	513.00
11/23/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the changes made to the tier II user access audit test procedures.	1.7	275.00	467.50
11/23/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared open items and questions regarding the inventory analysis for Delphi Product and Service Solutions.	0.8	270.00	216.00
11/23/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed benefit liability testing procedures from the prior year for demographics testing.	0.5	270.00	135.00
11/23/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed the Saginaw Steering plant internal controls management assessment.	1.9	280.00	532.00
11/23/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Addressed partner review comments in 2005 planning documentation.	3.9	390.00	1,521.00
11/23/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed and transferred fixed asset depreciation testing.	1.4	280.00	392.00
11/23/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed property status and determined open items to request from Energy & Chassis fixed asset supervisor.	1.8	270.00	486.00
11/23/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed preliminary assessment of the fixed assets cycle controls.	1.4	280.00	392.00
11/23/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed and transferred all tooling testing.	1.9	280.00	532.00
11/23/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed cash for Automotive Holdings Group.	0.7	270.00	189.00
11/23/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Calculated the amount of months between time of asset inception and current period for Delphi Product and Service Solutions.	1.2	240.00	276.00
11/23/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented the European Clutch Business Adjustments related to Delphi Product and Service Solutions.	0.3	270.00	81.00
11/23/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented and audited the remaining R4 Compressor inventory analysis areas for Delphi Product and Service Solutions.	0.7	270.00	189.00
11/23/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with client contact J. Steele at Delphi Product and Service Solutions.	0.3	270.00	81.00
11/23/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Investigated and documented accounts payable support at Delphi Product and Service Solutions.	1.2	270.00	324.00
11/23/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the "what if" tool walkthrough discussions had with J. Stiles.	1.2	275.00	330.00
11/23/05	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Wrote the SAS programs to perform stratification analysis.	3.0	280.00	840.00
11/23/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for meeting Energy & Chassis General Accounting Manager re: outstanding requests and send requests for accrued liabilities.	0.6	270.00	162.00
11/23/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Determined current year procedures for Automotive Holdings Group property and additional requests based on current year numbers and activity.	1.3	270.00	351.00
11/23/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed payroll listing to make Cisco code selections.	0.8	200.00	160.00

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11/23/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared open item listing for Energy and Chassis division joint ventures investments.	0.9	240.00	216.00
11/23/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared work papers relating to accounts payable accounts.	1.2	240.00	288.00
11/23/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with R. Bellini to discuss Energy and Chassis Property and Special Tooling.	0.7	280.00	196.00
11/23/05	BROWN, STEPHEN SOMMERS	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Downloaded and discussed third quarter Delphi General Ledger SAS 99 with S. Jian.	0.8	290.00	232.00
11/23/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior walk through documentation.	0.9	390.00	351.00
11/23/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Downloaded Rochester plant inventory information for cutoff testing.	1.3	240.00	312.00
11/23/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Initiated Energy and Chassis Depreciation testing.	2.4	280.00	672.00
11/23/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and completed audit procedures regarding prepaid expenses for Delphi Product and Service Solutions.	0.5	270.00	135.00
11/23/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Completed procedures regarding the excess and obsolete analysis for inventory at Delphi Product and Service Solutions.	1.7	270.00	459.00
11/23/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created benefit liability confirm with demographic information.	1.3	200.00	260.00
11/23/05	GREEN, JONATHAN DAVID	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Made several data selections from Hyperion for financial audit staff.	0.6	280.00	168.00
11/23/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared Automotive Holdings Group inventory open items listing.	1.9	240.00	456.00
11/23/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated Energy and Chassis open items list and request list for Property and Special Tooling.	0.9	280.00	252.00
11/23/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Participated in meeting with J. Badie re: fixed asset detail.	1.4	240.00	336.00
11/23/05	UREK, KYLE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and documented revenue flowchart for walkthrough procedures at Dayton Receivables Center.	1.9	270.00	513.00
11/23/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed update on battery sale with Manager - Ventures Accounting re: Fitzgerald impairment.	0.5	270.00	135.00
11/23/05	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Summarized the credit and debit amount by plant for sales and cost of sales accounts for third quarter.	2.0	280.00	560.00
11/23/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared workpapers relating to other assets accounts.	1.3	240.00	312.00
11/23/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Updated testing Head Quarter selections for Delphi service center.	2.5	280.00	700.00
11/23/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed correspondence from our Deloitte actuaries re: other post employment discount rate analysis.	0.7	270.00	189.00
11/23/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Examined detail for each fixed asset entry to determine useful life and time put into service for Delphi Product and Service Solutions.	1.6	240.00	391.20
11/23/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior accounts receivable accounts.	2.4	200.00	480.00
11/23/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Downloaded Saginaw plant inventory information for cutoff testing.	1.1	240.00	264.00
11/23/05	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Reviewed European Delphi Corporate Audit Service reports and updated log.	2.0	390.00	780.00

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11/23/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed procedures for Automotive Holdings Group re: Equity with C. Alsager.	0.2	200.00	40.00
11/23/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in meeting with K. Jones re: payroll listing.	1.4	200.00	280.00
11/23/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed Property, Plant & Equipment with D. Rhodes.	0.7	200.00	140.00
11/23/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed with S. Porter how to pull the tier II system user access listing.	0.3	275.00	82.50
11/23/05	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared Delphi Segregation of Duties Findings Analysis Documentation.	3.5	525.00	1,837.50
11/23/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Par Amhurst loan documents.	1.3	200.00	260.00
11/23/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Assisted M. Kosonog in putting together the summary of the segregation of duties timeline.	0.5	275.00	137.50
11/23/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented selection process and procedures for property accounts for the Saginaw division.	1.2	270.00	324.00
11/23/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the "what if" tool notes documented during the walkthrough presentation.	1.5	275.00	412.50
11/23/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed analysis of management assessment of the revenue cycle.	3.7	280.00	1,036.00
11/23/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed Dayton Receivables workpapers with E. Strzempeck.	0.2	240.00	48.00
11/23/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared workpapers relating to accounts receivable accounts.	1.1	240.00	264.00
11/23/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy & Chassis warranty for US portion only and determined which needed more detailed audit procedures based on the quarterly review.	0.9	270.00	243.00
11/25/05	VAN ARSDELL, STEPHEN C	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed revised draft of presentation for December 6 Audit Committee meeting	1.0	620.00	620.00
11/28/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on special tools testing.	3.9	240.00	936.00
11/28/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed cash for Energy & Chassis.	0.5	270.00	135.00
11/28/05	TENKMAN, CHRISTOPHER A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Securities Exchange Commission section of technical presentation.	2.2	390.00	858.00
11/28/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Verified entity wide controls documentation such as tone at the top, board of directors documentation.	2.3	280.00	644.00
11/28/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed property selections with M. Brenman, Senior.	0.3	240.00	72.00
11/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Participated in discussion with S. Potter re: Packard testing.	0.4	290.00	116.00
11/28/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and responded to Delphi related emails regarding project management.	1.1	650.00	715.00
11/28/05	GIORGI, DIANE M	PARAPROFESSIONAL	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Processed invoice for Delphi Australia via international accounting.	0.2	65.00	13.00
11/28/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated account receivable workpapers with reconciliation detail pertaining to Magnesium set-up and Allied balances.	2.4	200.00	480.00
11/28/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on NPI price testing.	0.4	240.00	96.00

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11/28/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with Ernst & Young and V. Zeimke regarding management assessment of Saginaw Division.	0.8	280.00	224.00
11/28/05	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Revised the SAS programs for SAP application second quarter selections.	4.0	280.00	1,120.00
11/28/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on price testing.	1.2	240.00	288.00
11/28/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created client request list for fixed asset control testing.	1.2	280.00	336.00
11/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and documented Packard change control testing.	2.8	290.00	812.00
11/28/05	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed the second quarter selections for SAP application.	1.0	280.00	280.00
11/28/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed other assets support provided for Energy & Chassis from General Accounting Manager.	0.8	270.00	216.00
11/28/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed inventory reconciliations and updated inventory workpapers.	0.7	200.00	140.00
11/28/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Analyzed roll forward management assessment of the revenue cycle.	3.8	280.00	1,064.00
11/28/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented request list (data for controls testing) for the management.	1.0	280.00	280.00
11/28/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on capital lease agreements and testing.	1.3	240.00	312.00
11/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Delphi Packard general computer control roll forward testing documentation.	0.3	290.00	87.00
11/28/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested CWIP additions.	3.3	250.00	825.00
11/28/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed account 6815, Market Value Adjustment, with Energy & Chassis Manager for Ventures Accounting and made selection of account 6801, Accumulated Adjustment on Translation of Foreign Currency, activity.	0.7	270.00	189.00
11/28/05	TENKMAN, CHRISTOPHER A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and researched agenda for technical presentation.	1.9	390.00	741.00
11/28/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated employee cost control testing documentation.	1.2	280.00	336.00
11/28/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on CIP and disposals testing.	0.9	240.00	216.00
11/28/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested Special tools.	2.4	250.00	600.00
11/28/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the pending response received on the sensitive access testing procedures.	1.7	275.00	467.50
11/28/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed initial quality assurance review of various European control audit tool upload templates.	3.5	390.00	1,365.00
11/28/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed tag control for June inventory to determine if inventory items were appropriately included or excluded.	0.6	200.00	120.00
11/28/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed scope of fixed asset cycle testing with M. Brenman, Senior.	1.0	240.00	240.00
11/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Delphi related e-mails for systems, applications, and processes program audit.	0.3	290.00	87.00
11/28/05	GIORGI, DIANE M	PARAPROFESSIONAL	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and printed emails related to Global benchmark study in relation to Delphi.	0.2	65.00	13.00
11/28/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Received new information from Dayton on revenue process and incorporated it into the existing documented process.	2.4	280.00	672.00

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11/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with T. Weston and S. Potter re: Packard kickoff meeting.	1.2	290.00	348.00
11/28/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Processed and coordinated payment of Australia invoice.	0.6	100.00	60.00
11/28/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with M. Meffe to discuss access review remediation activities at Packard.	1.2	390.00	468.00
11/28/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Gained an understanding of Delphi Management testing procedures for fixed assets and employee cost business cycles.	2.1	280.00	588.00
11/28/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed-up network.	0.6	100.00	60.00
11/28/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with R. Turner re: 2005 year end income tax audit staffing.	0.3	525.00	157.50
11/28/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with T. Weston to discuss roll-forward procedures and review documentation for remediation areas at Packard.	3.4	390.00	1,326.00
11/28/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the technical difficulties experienced by J. Stiles while downloading the data extract for the security administration testing with L. Tropea.	0.3	275.00	82.50
11/28/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed property and special tools to determine parent divisions responsibility.	0.6	270.00	162.00
11/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented France Diesel inventory upload template.	0.4	290.00	116.00
11/28/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Evaluated control activities on the interim & roll forward management assessment.	3.7	280.00	1,036.00
11/28/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Gathered user samples for the security administration testing for Europe.	2.7	275.00	742.50
11/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with A. Hacker re: EDS Mid Michigan Solution Center rolforward testing.	0.2	290.00	58.00
11/28/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with jack stiles to pull the samples for security administration testing.	1.7	275.00	467.50
11/28/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and Prepared testing work papers regarding Fixed Assets Cycle.	3.5	240.00	840.00
11/28/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed price testing of inventory.	2.3	250.00	575.00
11/28/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the change request data downloaded by jack and discussed any doubts.	1.6	275.00	440.00
11/28/05	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Performed stratification analysis for sales and cost of sales accounts for second quarter.	2.0	280.00	560.00
11/28/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with Delphi management regarding control testing.	0.8	280.00	224.00
11/28/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed numerous questions re: fixed asset cycle testing with M. Brenman, Senior.	0.5	240.00	120.00
11/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Participated in discussion with D. Patrone re: change control selections.	0.2	290.00	58.00
11/28/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and binded Attachment B Interim Reports of the Delphi Worldwide Audit Instructions.	1.3	100.00	130.00
11/28/05	TENKMAN, CHRISTOPHER A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Public Company Accounting Oversight Board section of technical presentation.	1.1	390.00	429.00
11/28/05	TENKMAN, CHRISTOPHER A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Financial Accounting Standards Board section of technical presentation.	2.8	390.00	1,092.00

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11/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Tested access request forms for General Motors systems.	0.8	290.00	232.00
11/28/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed cash for Automotive Holdings Group.	0.4	270.00	108.00
11/28/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated test fixed asset test documentation.	2.2	280.00	616.00
11/28/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and prepared walkthrough work papers regarding Fixed Assets Cycle.	1.4	240.00	336.00
11/28/05	TENKMAN, CHRISTOPHER A	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed Prior Year Securities Exchange Commission filings.	1.0	390.00	390.00
11/28/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Processed and coordinated payment of India invoice.	0.8	100.00	80.00
11/28/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended meeting with B. Dellinger relating to audit committee meeting.	3.0	650.00	1,950.00
11/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed emergency access documentation.	0.4	290.00	116.00
11/28/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated systems to work with Hyperion upgrade.	1.6	280.00	448.00
11/29/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed Sarbanes-Oxley controls testing.	3.5	280.00	980.00
11/29/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with J. Pulis re: control activity tool upload templates.	0.5	390.00	195.00
11/29/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Coordinated and prepared for audit committee and related meetings.	0.9	650.00	585.00
11/29/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Participated in meeting with client re: Energy and Chassis accounts receivable sub-selections.	0.7	200.00	140.00
11/29/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Coordinated status meeting for interim testing results.	1.3	650.00	845.00
11/29/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with J. Lowry to discuss spending and rebill selections.	1.2	240.00	288.00
11/29/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed AR testing workpapers.	2.1	250.00	525.00
11/29/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and cleared notes from senior and manager regarding treasury cycle walkthroughs and testing.	0.6	240.00	144.00
11/29/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with S. Szalony to discuss open items from overseas units.	1.1	650.00	715.00
11/29/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated fixed asset testing procedures.	1.2	280.00	336.00
11/29/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Participated in meeting with C. Alsager re: Energy and Chassis accounts receivable.	0.4	200.00	80.00
11/29/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in status update on control deficiencies and roll forward with J Pulis.	0.5	390.00	195.00
11/29/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of security administration remediated items.	3.8	390.00	1,482.00
11/29/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Gained an understanding about revenue control testing.	0.4	280.00	112.00
11/29/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated Automotive Holdings Group request list and emailed to General Accounting Manager.	0.4	270.00	108.00

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11/29/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed review of access review process documentation.	1.6	390.00	624.00
11/29/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with L. Ackett regarding fixed asset disposals.	0.8	280.00	224.00
11/29/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Attended the internal segregation of duties call with M. Kosonog, L. Tropea, A. Lucassen and H. Mundhra.	0.8	275.00	220.00
11/29/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed inventory testing with M. Brenman, Senior.	0.4	240.00	96.00
11/29/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed sub-account reconciliations and detail provided by General Accounting Manager for Energy & Chassis.	1.6	270.00	432.00
11/29/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with B. Starbuck, Delphi, to verify existence of assets.	0.4	200.00	80.00
11/29/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on Special Tooling Amortization.	0.6	240.00	144.00
11/29/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated Acknowledgement of Receipts Distribution List of the Delphi Worldwide Audit Instructions.	0.5	100.00	50.00
11/29/05	TENKMAN, CHRISTOPHER A	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for EITF Portion of technical presentation.	1.0	390.00	390.00
11/29/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the change request data received from C. Ayneto and gathered the samples for security administration testing.	1.2	275.00	330.00
11/29/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Obtained understanding of control testing for fixed assets.	0.8	280.00	224.00
11/29/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Communicated to N. Hotchkins regarding status of inventory procedures.	0.2	440.00	88.00
11/29/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with J. Yuhasz to discuss inventory status.	0.5	240.00	120.00
11/29/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated fixed asset testing based on additional testing procedures.	1.4	280.00	392.00
11/29/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed Energy and Chassis accounts receivable for interim.	3.7	200.00	740.00
11/29/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed Sarbanes-Oxley and interim audit update with M. Brenman.	0.4	440.00	176.00
11/29/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with D. Moyer to discuss scoping issues at US units and fee schedules.	0.8	650.00	520.00
11/29/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in conference call regarding European team control audit tool reporting requirements.	0.7	390.00	273.00
11/29/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented today's internal call meeting minutes and to do's.	2.2	275.00	605.00
11/29/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with R. Patel re: FDC rollforward testing.	0.1	290.00	29.00
11/29/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated the material price variances in inventory.	3.7	250.00	925.00
11/29/05	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed the selections for Delphi General Ledger.	3.5	280.00	980.00
11/29/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed accounts receivable and reconciliation issues and requests.	2.8	200.00	560.00
11/29/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented France Diesel inventory upload template.	0.2	290.00	58.00
11/29/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated cash leadsheet with reconciliation detail.	0.6	200.00	120.00
11/29/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented France Diesel financial reporting upload template.	0.8	290.00	232.00
11/29/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented France Diesel Tax upload template.	0.8	290.00	232.00

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11/29/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated fixed asset testing procedures for disposals.	2.0	280.00	560.00
11/29/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in Discussion with S. Potter re: control activity tool upload templates.	0.5	290.00	145.00
11/29/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed joint venture investment questions with Energy & Chassis Manager for Ventures Accounting.	0.6	270.00	162.00
11/29/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented spending and rebill selections.	1.4	240.00	336.00
11/29/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed-up network.	0.6	100.00	60.00
11/29/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed Sarbanes testing with M. Brenman, Senior.	0.3	240.00	72.00
11/29/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Analyzed and documented control activities that were tested for the revenue cycle.	2.1	280.00	588.00
11/29/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on making additional CIP selections.	0.5	240.00	120.00
11/29/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Factiva emails re: Delphi and General Motors.	0.7	100.00	70.00
11/29/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented France Diesel revenue upload template.	0.8	290.00	232.00
11/29/05	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Revised the SAS program to enable changes for selections.	2.5	280.00	700.00
11/29/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated accounts receivable selections spreadsheet for receivables confirmations returned.	0.4	200.00	80.00
11/29/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed sub-account detail with R. Bellini for Energy & Chassis.	0.4	270.00	108.00
11/29/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared impairment rollforward for Energy & Chassis.	1.8	270.00	486.00
11/29/05	TENKMAN, CHRISTOPHER A	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared Public Company Accounting Oversight Board section of technical presentation.	2.0	390.00	780.00
11/29/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with D. Tauro re: tier 2 application Segregation of Duties testing requirements.	0.3	390.00	117.00
11/29/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Performed data analysis on the change request data received from J. Stiles.	2.6	275.00	715.00
11/29/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Attended the Delphi conference call to pull the change request data for North America with L. Tropea, T. Bombreski, A. Bianco and J. Stiles.	0.3	275.00	82.50
11/29/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Obtained understanding of control testing for employee cost.	0.7	280.00	196.00
11/29/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed Sarbanes-Oxley controls testing re: rollover.	3.8	280.00	1,064.00
11/29/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed property beginning balances in Hyperion and SAP as compared to Energy & Chassis rollforward.	2.5	270.00	675.00
11/29/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated employee cost testing documentation.	1.4	280.00	392.00
11/29/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated account receivable documentation to include explanation for quality or pricing issues causing differences within invoice and amount paid.	2.4	200.00	480.00
11/29/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with L. Jones regarding Fixed Asset Cycle Testing.	1.7	240.00	408.00

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11/29/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on preparing an open items list.	1.5	240.00	360.00
11/29/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed status with Energy & Chassis General Accounting Manager on interim requests.	0.3	270.00	81.00
11/29/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with K. Kuntz, Delphi, to discuss inventory reconciliation and tag control.	0.4	200.00	80.00
11/29/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on SAS 99 MAP and testing selections.	1.9	240.00	456.00
11/29/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated selections for inventory reconciliations.	0.4	200.00	80.00
11/29/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed gathering the tier II user access listings for packard and Saginaw with S. Potter.	0.3	275.00	82.50
11/29/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with M. Brenman and S. Shaw to discuss Sarbanes questions.	1.0	240.00	240.00
11/29/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented discussion with L. Jones regarding Fixed Asset Cycle Testing.	0.3	240.00	72.00
11/29/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Drafted email to S. Szalony regarding status of inventory procedures.	0.2	440.00	88.00
11/29/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed status of inventory reconciliation with J. Yuhasz.	0.2	440.00	88.00
11/29/05	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Made changes based on selections for Delphi General Ledger.	4.0	280.00	1,120.00
11/29/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented France Diesel employee cost upload template.	0.8	290.00	232.00
11/29/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Analyzed Automotive Holdings Group interim accounts receivable.	1.8	200.00	360.00
11/29/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed with M. Sakowski re: update on SAP access for Deloitte team members.	0.6	100.00	60.00
11/29/05	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Provided the detailed journal entry selections for the SAS program to supervisor.	3.0	280.00	840.00
11/29/05	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in Delphi Segregation of Duties Internal Team Status Update.	1.0	525.00	525.00
11/29/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and cleared notes from senior and manager regarding employee cost walkthroughs and testing.	0.8	240.00	192.00
11/29/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed inventory testing with M. Brenman.	0.3	440.00	132.00
11/29/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Developed an understanding of the assumptions in the warranty accrual.	2.2	250.00	550.00
11/29/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated inventory tag procedures and control testing memo relating to inventories.	0.3	200.00	60.00
11/29/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed sub-selections for Energy and Chassis accounts receivable.	2.1	200.00	420.00
11/29/05	TENKMAN, CHRISTOPHER A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed prior year audit workpapers for Headquarters.	2.0	390.00	780.00
11/29/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated Energy & Chassis request list.	0.5	270.00	135.00
11/29/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Made selections for adjustments to inventory re: Annual Physical Inventory 2005.	0.8	200.00	160.00
11/29/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed client's documentation on tier II segregation of duties test procedures.	0.6	275.00	165.00

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11/29/05	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Wrote the SAS program reading in the journal entry file for first quarter to third quarter.	3.0	280.00	840.00
11/29/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with J. Lowry regarding Fixed Asset Cycle Testing.	3.3	240.00	792.00
11/29/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Status update on control deficiencies and roll forward with S. Potter and C. Snyder.	0.5	290.00	145.00
11/30/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Recalculated the gain/loss on asset disposals.	2.6	250.00	650.00
11/30/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Sarbanes-Oxley materials with J. Aughton prior to his client meeting.	0.5	650.00	325.00
11/30/05	DARBRO, MARGARET J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reperformed and concluded on Ernst & Young tests of the fixed asset cycle remediation tests.	1.1	250.00	275.00
11/30/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Traced sub ledger amounts from account receivable reconciliations into account receivable aging documents.	2.7	200.00	540.00
11/30/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented and updated Shanghai Chassis financial reporting template upload template.	0.8	290.00	232.00
11/30/05	DARBRO, MARGARET J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reperformed Ernst & Young tests of the fixed asset cycle rolforward tests.	1.0	250.00	250.00
11/30/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed sub-selections for Energy and Chassis interim accounts receivable.	2.4	200.00	480.00
11/30/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Poland Tychy revenue upload template.	0.9	290.00	261.00
11/30/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with S. Potter re: France upload templates.	0.5	290.00	145.00
11/30/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed fixed asset cycle testing with M. Brenman, Senior.	0.3	240.00	72.00
11/30/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared international results status tracker for control audit tool.	0.5	390.00	195.00
11/30/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with A. Cline regarding Fixed Asset Cycle Walkthroughs.	2.2	240.00	528.00
11/30/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented discussion with A. Cline regarding Fixed Asset Cycle Walkthroughs.	2.3	240.00	552.00
11/30/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented EDS Mid Michigan Solution Center change control roll forward testing.	1.9	290.00	551.00
11/30/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with J. Reding, Delphi, to discuss construction work in progress assets.	0.8	200.00	160.00
11/30/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed support provided by General Accounting Manager for Automotive Holdings Group and distributed to appropriate staff.	0.9	270.00	243.00
11/30/05	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in training for Delphi bankruptcy time and expense input.	1.5	525.00	787.50
11/30/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed inventory questions with E. Hoch re: non-productive support and bill of material selections.	0.5	270.00	135.00
11/30/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented and uploaded Poland treasury upload template.	0.8	290.00	232.00
11/30/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with D. Tauro re: tier 2 application Segregation of Duties testing requirements.	0.2	390.00	78.00
11/30/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the status update document for tomorrow's meeting.	2.4	275.00	660.00
11/30/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Made additional selections within inventory testing and updated inventory reconciliation detail.	1.2	200.00	240.00
11/30/05	DARBRO, MARGARET J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Examined General Motors sales testing selections for cutoff testing.	1.2	250.00	300.00

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11/30/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Performed validations in the SAP system on the explanations received.	1.3	275.00	357.50
11/30/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated documentation to close out Hewlett Packard Toronto open deficiencies.	0.3	390.00	117.00
11/30/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with S. Potter re: EDS Mid Michigan Solution Center rollforward testing.	0.3	290.00	87.00
11/30/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with S. Wolfe re: Delphi France control audit tool templates.	0.2	390.00	78.00
11/30/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Factiva emails re: Delphi and General Motors.	0.8	100.00	80.00
11/30/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and distributed project financials to B. Plumb and D. Moyer: time and expense summaries and my receivables reports.	0.8	100.00	80.00
11/30/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Analyzed Automotive Holdings Group interim accounts receivable.	1.9	200.00	380.00
11/30/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Delphi billing files.	1.4	650.00	910.00
11/30/05	DARBRO, MARGARET J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Retrieved and organized Ernst & Young documents for application controls to be sent to C. Snyder, Deloitte.	0.7	250.00	175.00
11/30/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested Repairs and Maintenance Account.	2.1	250.00	525.00
11/30/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented and updated Poland Jeleśnia fixed assets upload template.	0.4	290.00	116.00
11/30/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the change request data and gathered the samples for North America.	2.9	275.00	797.50
11/30/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented and updated Shanghai Chassis safeguarding of assets upload template.	0.4	290.00	116.00
11/30/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared follow-up for E. Mas re: France Diesel templates.	0.2	390.00	78.00
11/30/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed inventory status update with M. Brenman.	0.2	440.00	88.00
11/30/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed year-end closing schedule with M. Crowley.	0.4	650.00	260.00
11/30/05	TENKMAN, CHRISTOPHER A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed current year Delphi trial balances	1.5	390.00	585.00
11/30/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared follow-up for M. Kolbuszewski re: Poland templates.	0.2	390.00	78.00
11/30/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated control audit tool templates to send to international teams.	0.6	390.00	234.00
11/30/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated France shared service center tax upload template.	0.3	290.00	87.00
11/30/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed explanations received from the client for the sensitive access exceptions.	1.2	275.00	330.00
11/30/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with B. Starbuck, Delphi, to verify assets' existence.	0.7	200.00	140.00
11/30/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with L. Tropea re: audit status.	0.5	390.00	195.00
11/30/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with J. Lowry to follow up on the status of prior meetings regarding Fixed Asset Cycle Testing.	0.3	240.00	72.00
11/30/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with J. Pulis re: control audit tool templates for Shanghai Chassis.	0.3	390.00	117.00
11/30/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed and reviewed sales and cost of sales testing with D. Moyer.	0.8	650.00	520.00

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11/30/05	DARBRO, MARGARET J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reperformed and concluded on Ernst & Young tests of the remediation activities.	0.3	250.00	75.00
11/30/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed-up network.	0.6	100.00	60.00
11/30/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed Sarbanes testing with M. Brenman, Senior.	0.4	240.00	96.00
11/30/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated account receivable reconciliations for August and September 2005.	0.8	200.00	160.00
11/30/05	DARBRO, MARGARET J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with J. Beatty and J. Clark re: rollforward and remediation testing.	0.4	250.00	100.00
11/30/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed account receivable selections to determine for which selections additional detail was needed.	0.6	200.00	120.00
11/30/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed property rollforward with fixed assets supervisor re: tying out detail to rollforward balances and restatement incorporation into the rollforward.	2.3	270.00	621.00
11/30/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the status of the tier II user access listings with S. Potter requested from the client.	0.2	275.00	55.00
11/30/05	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Summarized the findings for Delphi General Ledger income statement accounts.	1.0	280.00	280.00
11/30/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and responded to email from J. Hickmott re: Steering remediation testing.	0.4	390.00	156.00
11/30/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented and updated Shanghai Chassis fixed asset upload template.	0.8	290.00	232.00
11/30/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with S. Potter re: pending audits.	0.3	290.00	87.00
11/30/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed Energy and Chassis accounts receivable for interim.	3.8	200.00	760.00
11/30/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed SAS 99 interview schedule and participants with K. Fleming.	1.3	650.00	845.00
11/30/05	TENKMAN, CHRISTOPHER A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed Delphi testing of assets.	3.5	390.00	1,365.00
11/30/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with J. Pulis re: EDS Mid Michigan Solution Center remediation testing.	0.3	390.00	117.00
11/30/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with S. Potter re: control audit tool templates for Shanghai Chassis.	0.3	290.00	87.00
11/30/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed price testing of inventory.	3.3	250.00	825.00
11/30/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with J. Pulis to discuss Strasbourg upload template strategy.	0.5	390.00	195.00
11/30/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and cleared notes from senior and manager regarding Inventory cycle walkthroughs and testing.	1.2	240.00	288.00
11/30/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with General Accounting Manager and S. Szalony for Energy & Chassis re: interim status update and timing of receipt of open items.	2.4	270.00	648.00
11/30/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed National Risk Management program in France with S. Szalony and S. Wolfe.	1.3	650.00	845.00
11/30/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and cleared notes from senior and manager regarding Expenditures Cycle walkthroughs and testing.	1.3	240.00	312.00
11/30/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated account receivable selections to include additional invoice and bill of lading detail.	1.3	200.00	260.00

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11/30/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Provided V. Ziemke with status update re: control audit tool templates for international teams.	0.2	390.00	78.00
11/30/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed with D. Higgins, S. Wolfe and S. Szalony tax services provided to expatriates.	1.2	650.00	780.00
11/30/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and met with General Accounting Manager and S. Szalony for Automotive Holdings Group re: interim status update and timing of receipt of open items.	1.9	270.00	513.00
12/01/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and participated in conference call with J. Williams and D. Moyer re: Sarbanes - Oxley documentation with respect to Customs taxes	0.5	525.00	262.50
12/01/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed inventory rollforward update with M.Brenman, Senior	0.3	240.00	72.00
12/01/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Made interim sales detail selections for Electronics and Safety.\	2.2	240.00	528.00
12/01/05	PULIS, JASON ALEXANDER	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Finalized and uploaded Packard change control documentation to the control activity tool	0.9	290.00	261.00
12/01/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and documented detail from J. Hadley	1.1	200.00	220.00
12/01/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and participated in audit prioritization meeting with B. Plumb, M. Crowley, K. Fleming and S. Szalony	1.5	490.00	735.00
12/01/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed financial reporting cycle testing	2.3	240.00	552.00
12/01/05	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Designed deficiency reporting database with S Potter	0.5	280.00	140.00
12/01/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Made selections for Thermal and Interior interim sales detail testing.	2.1	240.00	504.00
12/01/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with client re: the indirect shipment process	1.5	280.00	420.00
12/01/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed manual journal entries with Delphi staff	0.9	240.00	216.00
12/01/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for treasury cycle	2.0	280.00	560.00
12/01/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Answered questions re: Delphi Diesel France fees	0.3	490.00	147.00
12/01/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Performed debrief review on Delphi planning document received during segregation of duties meeting	0.5	525.00	262.50
12/01/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed treasury cycle benchmark workpaper	1.3	240.00	312.00
12/01/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Programmed access database for control deficiency reporting for China	3.1	280.00	868.00
12/01/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and tested inventory	3.4	250.00	850.00
12/01/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Researched SOP 90-7 accounting questions presented by S Kihn, Delphi related to I0-K disclosures	0.8	650.00	520.00
12/01/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Made selections for Thermal and Interior expense testing	1.7	240.00	408.00
12/01/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Processed reserve memo	0.4	240.00	96.00

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12/01/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with seniors and managers to discuss sales and cost of sales	0.7	240.00	168.00
12/01/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed Strasbourg templates with S. Potter	0.4	290.00	116.00
12/01/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed news articles for impact on audit considerations and planning	0.5	440.00	220.00
12/01/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and attended manager and senior meeting and discussed sales and cost of sales testing	0.7	270.00	189.00
12/01/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded elimination accounts	1.2	240.00	288.00
12/01/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared communication to participating offices re: timing of year-end procedures	1.2	440.00	528.00
12/01/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with Delphi seniors and managers re: sales and cost of sales testing procedures	0.7	270.00	189.00
12/01/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with M. O'Hare re: fixed asset selections	0.7	270.00	189.00
12/01/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed bankruptcy monthly reporting packages for November	2.9	650.00	1,885.00
12/01/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented Delphi Saginaw reconciliation and supporting documentation received for accrued liability account	2.4	270.00	648.00
12/01/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed CorpTax and FDC roll forward testing with M. Bohanon	0.4	290.00	116.00
12/01/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed the responses for the explanations received on the sensitive access testing with M. Kosonog and L. Tropea	1.3	275.00	357.50
12/01/05	TENKMAN, CHRISTOPHER A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing of assets	2.3	390.00	897.00
12/01/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Control Testing Templates for Fixed Asset and Treasury Cycles	1.4	240.00	336.00
12/01/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and sent out listings of restatement push down entries by trial balance to global Delphi engagement teams for verification	2.8	270.00	756.00
12/01/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Ernst & Young response to Delphi Thermal & Interior Employee Cost design deficiencies	0.2	480.00	96.00
12/01/05	TENKMAN, CHRISTOPHER A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Appendix B response from Europe's interoffice	2.4	390.00	936.00
12/01/05	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared and wrote statistical analysis system programs to read in and test the journal entry files for the third quarter	3.2	280.00	896.00
12/01/05	CHEADLE, CARRIE M	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed audit input form provided by D Moyer for SAS99 quarter 3 testing	0.4	475.00	190.00
12/01/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed headquarters audit progress and plan to accelerate with D. Moyer	0.6	650.00	390.00
12/01/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed testing approach with D. Odeuso	1.3	480.00	624.00
12/01/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed open items for Energy & Chassis with E. Hoch	0.2	270.00	54.00
12/01/05	CROWLEY, MARK J	PARTNER	INTERNAL CONTROL TESTING	Prepared for and participated in meetings with J. Aughton, S. Szalony, D. Moyer and K. Fleming re: status of audit work	1.8	650.00	1,170.00
12/01/05	TENKMAN, CHRISTOPHER A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Appendix A response from interoffice	1.9	390.00	741.00

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12/01/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed revised roll forward testing procedures for the internal controls audit version one	1.4	525.00	735.00
12/01/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed segregation of duties test procedures to prepare for security administration review	1.3	525.00	682.50
12/01/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed accounts payable balances with Delphi staff	0.6	240.00	144.00
12/01/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed Delphi headquarter status with the Delphi audit seniors	0.5	270.00	135.00
12/01/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with Delphi team in Europe to determine the location of the access forms for Europe	0.9	275.00	247.50
12/01/05	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed SAS 99 journal entry selections results - Delphi general ledger units	2.4	490.00	1,176.00
12/01/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Ernst & Young response to Delphi Thermal & Interior Revenue design deficiencies	0.4	480.00	192.00
12/01/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Updated and proofread the revised non-US supplemental instructions and procedures	1.3	440.00	572.00
12/01/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared the Delphi Thermal & Interior list of controls that were selected by Deloitte for re-performance	0.9	480.00	432.00
12/01/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented VEGA operations understanding	1.5	290.00	435.00
12/01/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed account receivable reconciliations	1.4	200.00	280.00
12/01/05	KALAKURTHY, DEEPA	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and analysis and formatting the Delphi Data	3.0	180.00	540.00
12/01/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed segregation of duties testing with D. Tauro	0.5	390.00	195.00
12/01/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior accounts on SAP	0.9	200.00	180.00
12/01/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with K. Urek re: sales, cost of sales, and other expense selections to be made and tested	0.5	340.00	170.00
12/01/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with J. Clark and W. Cube re: sales, cost of sales, and other expenses selections to be tested	0.6	340.00	204.00
12/01/05	LAKKADI, SUJATHA	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and analysis and formatting the Delphi Data	3.0	180.00	540.00
12/01/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: detailed operating expenses selections and testing with K. Urek, Senior Detroit	0.3	240.00	72.00
12/01/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented and updated France Diesel upload template	0.3	290.00	87.00
12/01/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed the status of benefit liabilities audit procedures	0.5	390.00	195.00
12/01/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed open items and discussed with client date information would be available	1.0	440.00	440.00
12/01/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed benefit liabilities responsibilities with B. Murray	0.4	270.00	108.00
12/01/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Investigated price testing of raw materials selections for inventory audit procedures within Delphi accounting system	2.3	270.00	621.00
12/01/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with Delphi Management to discuss new open issues	1.4	280.00	392.00
12/01/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Analyzed reasonableness for Sales and Cost of Sales for Automotive Holdings Group	3.2	200.00	640.00

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12/01/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with seniors and managers re: operations testing	0.7	270.00	189.00
12/01/05	DARBRO, MARGARET J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Concluded E&Y tests of the rollforward and remediation testing	0.7	250.00	175.00
12/01/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with seniors and managers re: operations audit approach	1.1	490.00	539.00
12/01/05	TENKMAN, CHRISTOPHER A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Appendix B response from Americas' Interoffice	2.1	390.00	819.00
12/01/05	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended weekly manager and partner prioritization meeting with B. Plumb, M. Crowley, D. Moyer, K. Fleming, and C. Tenkman	1.5	440.00	660.00
12/01/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Fixed Asset Supervisor re: property rollforward and related detail as of 10/31/05 and inclusive of restatement entries	2.6	270.00	702.00
12/01/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting to discuss audit testing procedures for sales, cost of sales, and operating expense accounts with audit seniors and managers on Delphi engagement	0.9	270.00	243.00
12/01/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared workpapers for manual journal entry testing	1.1	240.00	264.00
12/01/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared workpapers for inventory accounts	1.4	240.00	336.00
12/01/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Responded to questions re: financial reporting control activities	0.3	480.00	144.00
12/01/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed accounts payable support provided and made sub-selections	2.8	270.00	756.00
12/01/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Saginaw Sarbanes control procedures re: allowance for doubtful account	0.6	270.00	162.00
12/01/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with K. Fleming and A. Bacarella re: Headquarters ledger update	0.8	490.00	392.00
12/01/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed the status of Thermal and Interior audit procedures	0.5	390.00	195.00
12/01/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with KPMG individual re: expat tax account for Delphi	0.5	270.00	135.00
12/01/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared joint venture analysis	3.9	240.00	936.00
12/01/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Processed period costs for Coopersville plant inventory	0.9	240.00	216.00
12/01/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Planned for and attended meeting to discuss income statement journal entries with entire Delphi engagement team	0.7	270.00	189.00
12/01/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began initial testing of accrued liabilities	3.1	270.00	837.00
12/01/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented accrual support received from Energy & Chassis	3.1	270.00	837.00
12/01/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Ernst & Young response to Delphi Thermal & Interior Inventory design deficiencies	0.9	480.00	432.00
12/01/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated manual workpapers for engagement team members	1.1	280.00	308.00
12/01/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for Vega operations discussion with R. Hale	0.8	390.00	312.00
12/01/05	SURAPANENI, BHAVANI	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared and reviewed time reconciliation	2.5	180.00	450.00
12/01/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and attended fixed asset testing meeting with L. Ackett	0.5	280.00	140.00

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12/01/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Compiled list of outstanding items and issues needed for every accounts receivable for interim	2.2	200.00	440.00
12/01/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Documented amended management representation letter	0.7	390.00	273.00
12/01/05	SCHROT, ERICA LYNNE	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Created spreadsheet to compare trial balances	3.1	200.00	620.00
12/01/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared and updated materials for the audit committee meeting	1.8	650.00	1,170.00
12/01/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed and distributed model audit programs to seniors	2.4	390.00	936.00
12/01/05	TENKMAN, CHRISTOPHER A	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and attended internal meeting with seniors and managers re: engagement status	0.7	390.00	273.00
12/01/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared open items list for Dayton receivables center	0.8	240.00	192.00
12/01/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and cleared notes on the revenue Sarbanes - Oxley testing	1.7	240.00	408.00
12/01/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with Deloitte to gain an understanding of disposal process	0.4	280.00	112.00
12/01/05	SURAPANENI, BHAVANI	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and imported Delphi Time data -(Nov) to SQL Server	3.5	180.00	630.00
12/01/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed client's documentation on Tier II systems to determine the systems in scope of the audit	1.5	275.00	412.50
12/01/05	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Prepared for discussions with L. Tropea and V. Ziemke regarding the status of testing general computer control testing	1.0	650.00	650.00
12/01/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared workpapers for accounts receivable balances	1.1	240.00	264.00
12/01/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and submitted request for first quarter journal entry and restatement entry testing to I. Smith, Accounting	0.4	240.00	96.00
12/01/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Made return of material authorization selections for Electronics and Safety	1.5	240.00	360.00
12/01/05	DARBRO, MARGARET J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with E&Y on status of items for rollforward and remediation testing	0.5	250.00	125.00
12/01/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed open accounts receivable items with R. Bellini	0.3	270.00	81.00
12/01/05	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended meeting re: income statement selection with 10+ participants	0.7	440.00	308.00
12/01/05	ZIEMKE, VALERIE LEA	MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and answered questions re: Delphi business process testing	2.5	480.00	1,200.00
12/01/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to International emails re: control deficiencies and SAP application testing	0.7	480.00	336.00
12/01/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Ernst & Young response to Delphi Thermal & Interior Fixed Assets design deficiencies	0.3	480.00	144.00
12/01/05	TENKMAN, CHRISTOPHER A	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared and attended internal planning meeting with partners and managers	0.5	390.00	195.00
12/01/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and attended meeting with M. McDonald, Delphi, re: reconciliations	1.7	200.00	340.00

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12/01/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented understanding of Thermal and Interior accounts receivable	2.1	200.00	420.00
12/01/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and participated in Delphi Steering update to determine open items	0.5	480.00	240.00
12/01/05	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and attended Delphi SOD client status meeting	3.0	525.00	1,575.00
12/01/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Made selections for Thermal and Interior return material authorization	1.6	240.00	384.00
12/01/05	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Researched the definition of the variables in the journal entry files for the second quarter and requested and clarified all the variables needed for the journal entry testing for the third quarter	2.0	280.00	560.00
12/01/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed Delphi email and voicemails and corresponded with engagement team re: status	0.6	525.00	315.00
12/01/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed accruals	3.6	390.00	1,404.00
12/01/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and met with J. Jurasek re: account selection	0.4	200.00	80.00
12/01/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and tested capital leases	1.9	250.00	475.00
12/01/05	SASSO, ANTHONY V	DIRECTOR	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed e-mail and related issues on reorganization items with M Crowley	0.8	670.00	536.00
12/01/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed status of headquarters audit procedures with D. Moyer and A. Bacarella	0.8	390.00	312.00
12/01/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended weekly segregation of duties audit update meeting with Delphi, 5 participants	1.0	525.00	525.00
12/01/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with J. Green to discuss upload templates	0.5	290.00	145.00
12/01/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Continued testing and documenting all open controls for Saginaw Financial Reporting cycle	3.1	280.00	868.00
12/01/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated inventory selection items	0.8	200.00	160.00
12/01/05	TENKMAN, CHRISTOPHER A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing of liabilities	1.0	390.00	390.00
12/01/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Sarbanes - Oxley documentation re: Customs taxes	1.0	525.00	525.00
12/01/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Planned for the Delphi Thermal & Interior business cycle roll forward testing	0.6	480.00	288.00
12/01/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Factiva emails on 12/1/05 re Delphi and General Motors and provided to engagement team to keep them updated on industry	0.7	100.00	70.00
12/01/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in meeting with D. Vogel, AR, to discuss journal entry selections	0.7	240.00	168.00
12/01/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed pulling access forms for the security administration test for North America with G. Muma	1.1	275.00	302.50
12/01/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Organized the preliminary questions for SAS99 inquires	1.3	390.00	507.00
12/01/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed Strasbourg templates with J. Pulis	0.4	390.00	156.00

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12/01/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the segregation of duties status update presentation with L. Tropea and M. Kosonog and made the necessary changes prior to the status meeting with Delphi team	0.9	275.00	247.50
12/01/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with Core Team Leader to discuss follow-up items from initial meeting	0.5	280.00	140.00
12/01/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated account receivable testing	2.3	200.00	460.00
12/01/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and tested special tools within fixed assets	2.7	250.00	675.00
12/01/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated the access database to input Control Audit Tool data and changed format for Poland reporting	3.5	280.00	980.00
12/01/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated deficiency listing for Financial Reporting cycle with new items	1.2	280.00	336.00
12/01/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Assisted in development of deficiency reporting for international sites	3.6	390.00	1,404.00
12/01/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and attended senior update meeting on all headquarters areas with A. Bacarella, D. Ralbusky and K. Urek	0.5	270.00	135.00
12/01/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Determined warranty testing approach for interim and year-end	1.0	440.00	440.00
12/01/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: inventory rollforward update with M. Schill, Senior Associate	0.3	240.00	72.00
12/01/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw revenue control activities	1.3	480.00	624.00
12/01/05	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Made the journal entry selections for cost of sales and other cost accounts for each division and quarter	4.0	280.00	1,120.00
12/01/05	CHEADLE, CARRIE M	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed SAS99 journal entry data analysis results for quarter 2 from the SAP system	0.3	475.00	142.50
12/01/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated management on status of Saginaw	0.3	480.00	144.00
12/01/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed divisional operations audit approach	1.9	490.00	931.00
12/01/05	CHEADLE, CARRIE M	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed final journal entry selections for quarter 1 from the DGL system	1.6	475.00	760.00
12/01/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed status of Steering division interim audit with D Ralbusky	0.6	240.00	144.00
12/01/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed the user listings received from the client for Tier II systems with S. Potter	0.5	275.00	137.50
12/01/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Ernst & Young response to Delphi Thermal & Interior Treasury and Financial Reporting design deficiencies	1.0	480.00	480.00
12/01/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed Sales and Cost of Sales analysis for Automotive Holdings Group with E. Hoch	0.3	200.00	60.00
12/01/05	BUCK, DAVID A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Provided support to the audit team as it relates to support for discount rate for employee benefit plans	3.0	525.00	1,575.00
12/01/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Had conversation with T. Bomberski about segregation of duties audit	1.1	525.00	577.50
12/01/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed up network on 12/1	0.5	100.00	50.00
12/01/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented Sarbanes - Oxley controls into the Control Audit Tool upload template	3.7	280.00	1,036.00
12/01/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared workpapers for special tools account balances	1.6	240.00	384.00

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(Part Four) Pg 75 of 75
Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
First Interim Application
(10/08/05 - 01/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
12/01/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed with C. Snyder re: revenue control activities	0.2	480.00	96.00
12/01/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the general computer control status document to reflect the status of roll forward testing	0.6	480.00	288.00
12/01/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Walkthrough Templates for all cycles	3.8	240.00	912.00
12/01/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and attended the segregation of duties status update meeting with the Delphi team	1.3	275.00	357.50
12/01/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented the indirect shipment process	1.5	280.00	420.00
12/01/05	MOYER, DENNY L	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with S. Potter re: Control Audit Tool reporting options	0.4	490.00	196.00
12/01/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended senior update call re: headquarters timing	0.5	270.00	135.00
12/01/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with J. Clark, Deloitte, and M. McDonald, Delphi for reconciliation meeting	0.8	200.00	160.00
12/01/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy and Chassis reasonableness of accounts receivable for interim	3.6	200.00	720.00
12/01/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed other assets	2.3	390.00	897.00
12/01/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: revised control objective templates with M. Schill, Senior Associate	0.3	240.00	72.00
12/01/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Chassis Fixed Assets	0.8	480.00	384.00
12/01/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Downloaded Hyperion balances for joint venture testing	1.1	240.00	264.00
12/01/05	DARBRO, MARGARET J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Examined General Motors sales testing selections for cutoff testing	2.7	250.00	675.00
12/01/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed business process update on internal controls audit for headquarters	2.1	525.00	1,102.50
12/01/05	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed staffing needs to complete interim and scheduled additional resources	1.1	390.00	429.00
12/01/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Edited and sent out draft of overseas NRM instructions	2.1	650.00	1,365.00
12/01/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Validated the access granted to us for the European systems by Delphi	0.5	275.00	137.50
12/01/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Populated control audit tool with France Diesel testing results	1.2	390.00	468.00
12/01/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Coordinated arrangements for Deloitte meeting with Troy Marriott salesperson	3.0	100.00	300.00
12/01/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails	0.1	650.00	65.00
12/01/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Determined the country reporting review process	0.5	440.00	220.00
12/01/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Analyzed Automotive Holdings Group aging accounts receivable for interim	1.1	200.00	220.00
12/01/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and met with R. Bellini to discuss sales and cost of sales	0.3	240.00	72.00
12/01/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated France Shared Service Center financial reporting upload template	0.3	290.00	87.00
12/01/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Followed-up with R. Patel on FDC rollforward documentation	0.3	290.00	87.00